

## Wisconsin

# **Motor Carrier Interstate Start-up Packet**



## WisDOT Division of Motor Vehicles Motor Carrier Registration Unit PO Box 7955 Madison, WI 53707-7955

Governor Tony Evers Secretary Craig Thompson

> wisconsindmv.gov Telehone: (608) 266-9900 FAX: (608) 267-6886 Email: irp-ifta@dot.wi.gov

#### Welcome Motor Carriers,

\*MISCONS/N

The Wisconsin Department of Transportation Division of Motor Vehicles (DMV) welcomes you to doing business in Wisconsin. Our goal is to serve as a resource to help you operate your business effectively.

Attached to this letter is a start-up checklist packet with information, forms and links to web pages to help you set up your motor carrier operation to comply with federal and state regulations.

#### This packet includes:

- International Registration Plan (IRP) vehicle registration
- International Fuel Tax Agreement (IFTA) heavy vehicle motor fuel taxes
- Employer Identification number (EIN/FEIN)
- Registration information for the Department of Financial Institutions (DFI), if you will be operating under a corporation or LLC
- USDOT Number
- Authority to operate for-hire (within Wisconsin)
- Heavy Vehicle Use Tax (HVUT)
- Unified Carrier Registration (UCR)
- Recordkeeping/Audits
- Instructions for online access to your IRP & IFTA accounts
- Electronic Credential Program

The motor carriers and trucking section of WisDOT's website offers a detailed listing with links to all our online services, information on credentials for vehicles that cross state lines and those that operate within Wisconsin only, Oversize/overweight vehicle permits, commercial driver license (CDL) information, motor carrier enforcement and truck safety, forms and publications and related links. Visit wisconsindot.gov and search "trucking".

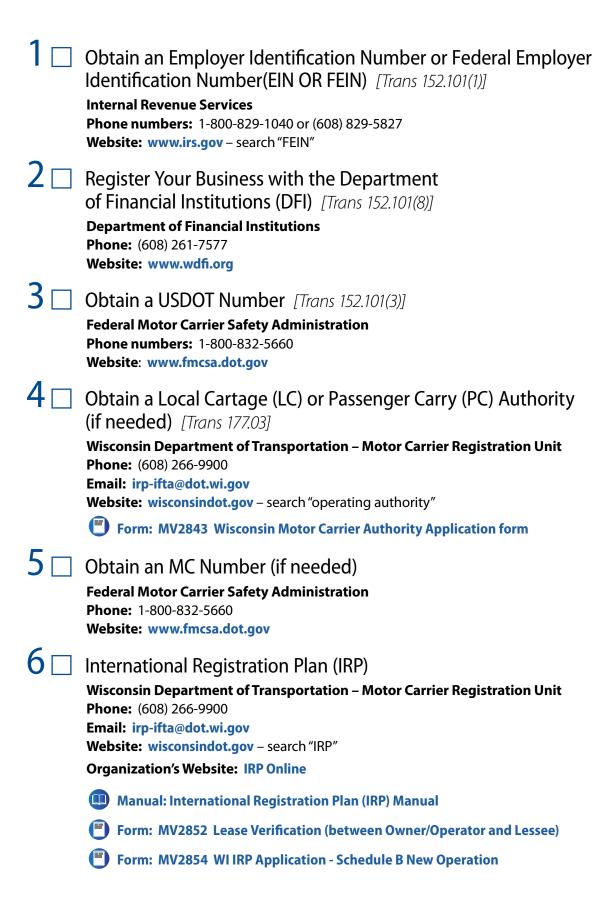
We look forward to working with you to make your motor carrier operation a success.

#### Contact us with questions:

E-mail: irp-ifta@dot.wi.gov Phone: (608) 266-9900

Motor Carrier Registration Unit Division of Motor Vehicles Wisconsin Department of Transportation

#### Start-Up Quick Reference Guide



## Start-Up Quick Reference Guide

International Fuel Tax Agreement (IFTA) Wisconsin Department of Transportation – Motor Carrier Registration Unit Phone: (608) 266-9900 Email: irp-ifta@dot.wi.gov Website: wisconsindot.gov – search "IFTA tax"
Manual: Wisconsin IFTA Instruction Manual
Organization's Website: www.iftach.org
Form MV2667 Wisconsin International Fuel Tax License Application
Wisconsin Carriers Registration System (WisCRS) Access Wisconsin Department of Transportation - Motor Carrier Registration Unit Phone number: (608) 266-9900 Email: irp-ifta@dot.wi.gov Website: wisconsindot.gov - search "WISCRS"
HVUT - Heavy Vehicle Use Tax Internal Revenue Service Phone numbers: 1-800-829-1040, (608) 266-9900 Website: wisconsindot.gov - search "HVUT" Organization's Website: www.irs.gov
UCR - Unified Carrier Registration [Trans 178.01] United Carrier Registration Phone: 1-833-827-7526 Website: plan.ucr.gov
Record Keeping, Retention and Audits Wisconsin Department of Transportation – Motor Carrier Audit Unit Phone: (608) 266-9900 Email: irp-ifta@dot.wi.gov Website: IRP-IFTA carrier education, record-keeping and audit
Explore WisDOT Support
Take Your Business to the Next Level



# 1 Obtain an Employer Identification Number or Federal Employer Identification Number (EIN OR FEIN) [Trans 152.101(1)]

#### Who:

- Corporations organized under Wisconsin law
- Limited liability companies (LLCs) treated as corporations for federal income tax purposes
- Foreign corporations licensed to do business in Wisconsin
- Unlicensed corporations doing business in Wisconsin
- Foreign corporations having an interest in a partnership that does business in Wisconsin
- Publicly traded partnerships treated as corporations in section 7704 of the Internal Revenue Code (IRC)
- Corporations that derive income from the sale of or purchase and subsequent sale or redemption of lottery prizes, if the winning tickets were originally bought in Wisconsin

#### Why:

Every corporation organized under the laws of Wisconsin or licensed to do business in Wisconsin (except certain organizations exempt under sec. 71.26(1), Wis. Stats.) is required to file a Wisconsin corporate franchise or income tax return, regardless of whether or not business was transacted. Unlicensed corporations are also required to file returns for each year they do business or have certain business activities in Wisconsin.

#### Who to contact:

Internal Revenue Services 1242 Fourier Dr., Ste. 200 Madison, WI 53717

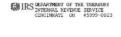
Phone: (608) 829-5827 1-800-829-1040

When:

When starting up your carrier

business.

Website: www.irs.gov



Date of this notice: Employer Identification Number: Form: SS-4 Number of this notice:

For assistance you may call us at:1-800-829-4933

IF YOU WRITE, ATTACH THE STUB AT THE END OF THIS NOTICE.

#### WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EME and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or were cause you to be assigned more than one EME. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the data(s) shown.

Form 940 Form 1065 Form 944 01/31/2019 03/15/2019 01/31/2019

Your Form 2290 becomes due the month after your Wehicle is put into use

If you have questions about the foun(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your armust accounting period (tax year), see Publication 538, Accounting Periods and Methods.

we assigned you a tax classification based on information obtained free you or your representative. It is not a legal determination of your tax classification, and is not variety on the IRS. If you want a legal determination of you tax classification, you may cupast a private letter ruling from the IRS under the guidelines in Revenue Procedure where the property of the IRS of th

A limited liability company (LLC) may file foum 9872, Entity Classification Election, and elect to be classified as an association tanable as a corporation. If the LLC is eligible to be treated as a comporation that needs certain tests and it will be electing 6 comporation status, it must timely file form 2853, Election by a Small Musicess Comporation. The LLC will be treated as a comporation as of the effective date of the 8 comporation should be control to the Small Musicess Components.

Example of EIN Letter



## Register Your Business with the Department of Financial Institutions (DFI) [Trans 152.101(8)]

**Why:** If you are a corporation (Inc.), Limited Liability Company (LLC) or Limited

Partnership (LP), you must be on file with the Wisconsin Department of Financial Institutions (DFI) and be registered in the exact legal name of the registrant. Status must be active and in good standing. Out-of-state organizations transacting

business in Wisconsin must be registered as a Foreign Corporation.

When: After you obtain your EIN or FEIN.

#### Who to contact:

Department of Financial Institutions 4822 Madison Yards Way, North Tower

Madison, WI 53705 Phone: (608) 261-7577

Website: www.wdfi.org

#### **Corporations**

The Corporation Section of the Division of Corporate & Consumer Services at the DFI is the state filing office for the organizational instruments to create corporations, limited partnerships, limited liability partnerships, and limited liability companies, as well as documents to amend those charters. The department also licenses foreign (out-of-state) organizations desiring to transact business in Wisconsin.



## 3 Obtain a USDOT Number [Trans 152.101(3)]

What: A USDOT Number serves as a unique identifier when collecting and monitoring a

company's safety information acquired during audits, compliance reviews, crash

investigations and inspections.

**Why:** You must have a currently updated USDOT Number. Currently updated means it

has been updated within two years of when the IRP will expire. This is often referred to as a biennial update. The USDOT Number must also be issued in the exact legal

name of the registrant.

**When:** After you have registered with DFI or obtained an EIN or FEIN

#### Who to contact:

Federal Motor Carrier Safety Administration (FMCSA)

1200 New Jersey Avenue SE, MC-RS

Washington, DC 20590 Phone: 1-800-832-5660

Federal Motor Carrier Safety Administration (FMCSA)

1 Point Place Suite 101

Madison, WI 53719-2809 Phone: (608) 662-2010

Website: www.fmcsa.dot.gov

#### What is a USDOT Number?

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 USDOT Number.

#### Do I need a USDOT Number?

You are required to obtain a USDOT Number if you have a vehicle that:

- Has a gross vehicle weight rating or gross combination weight rating, weight, of 4,536 kg (10,001 pounds) or more, whichever is greater; OR
- Is designed or used to transport more than eight passengers (including the driver) for compensation; OR
- Is designed or used to transport more than 15 passengers, including the driver, and is not used to transport passengers for compensation; OR
- Is used in transporting material found by the Secretary of Transportation to be hazardous and transported in a quantity requiring placarding

- AND is involved in Interstate commerce (trade, traffic, or transportation) in the United States:
- Between a place in a State and a place outside of such State (including a place outside of the United States); OR
- Between two places in a State through another State or a place outside of the United States; OR
- Between two places in a State as part of trade, traffic, or transportation originating or terminating outside the State or the United States



## 3 Obtain a USDOT Number Continued

#### How long does the process take?

- Online Property carrier applications may take 20-25 business days
- US Mail Property carrier applications may take 45-60 business days
- Online or mailed household goods or passenger carrier applications may take eight weeks or longer

#### **How Do I Check My Application Status?**

To check whether your operating authority has been issued (granted):

- Go to safer.fmcsa.dot.gov
- See bold heading "FMCSA Searches"
- Click on "Licensing & Insurance"
- Enter MC Number or USDOT Number in the appropriate box and click "search"
- Click "HTML"
- Scroll to bottom and click on "Authority History"
   This page will display the granted date of the operating authority

Normally, operating authority documents are sent out within four business days after the number has been granted. If 10 or more business days have passed since the grant date and you have not yet received the operating authority document, call 1-800-832-5660 between 8 a.m.–8 p.m. Eastern Time for assistance.

You are required by FMCSA to obtain a USDOT Number and comply with the Federal Regulations. Refer to the FMCSR guide on how to comply with federal regulations:

Online Guide "The Motor Carrier Safety Planner"



This online guide provides simple explanations and templates to help companies that operate CMVs understand and comply with Federal safety regulations."



## 4 Obtain a Local Cartage (LC) or Passenger Carry (PC) Authority (if needed) [Trans 177.03]

**Why:** If you are a Wisconsin based carrier or an interstate "for-hire" carrier and wish to haul for-hire on an intrastate basis, it is necessary to obtain operating authority from our office.

#### Who to contact:

Wisconsin of Division of Motor Vehicles Motor Carrier Registration Unit PO Box 7955

Madison, WI 53707-7955 Phone: (608) 266-9900

When: After obtaining your USDOT Number

#### **LC Authority - Property**

Intrastate operating authority is permission to haul a commodity or product for someone else. This is also known as being a for-hire carrier. If you are a Wisconsin based carrier or an interstate for-hire carrier and wish to haul for-hire on an intrastate basis, it is necessary to obtain operating authority.

When authority to operate is granted, the motor carrier will receive a certificate with the intrastate authority number designated by the letters "LC" and followed by the authority number.



#### **PC Authority – Passengers**

Intrastate motor carrier operating authority for passengers is permission to carry passengers for compensation, and is required unless the operation meets one of the following exceptions:

- 1. Taxi service
- 2. Commuter car pool with 7 passengers or fewer (including the driver)
- 3. Van pool with 7 passengers or fewer (including the driver)
- 4. School bus under **s.120.13 (27)**

When authority to operate is granted, the motor carrier will receive a certificate with the intrastate authority number designated by the letters "PC" and followed by the authority number.

Wisconsin Motor Carrier Authority Application (form MV2843)



## **5** □ Obtain an MC Number (if needed)

**Why:** Companies that do the following are required to have interstate Operating Authority (MC Number) in addition to a USDOT Number:

- Operate as for-hire carriers (for a fee or other compensation)
- Transport passengers in interstate commerce
- Transport federally-regulated commodities (owned by others) or arranging for their transport, in interstate commerce

#### Who to contact:

Federal Motor Carrier Safety Administration (FMCSA) 1200 New Jersey Avenue SE, MC-RS

Washington, DC 20590 Phone: 1-800-832-5660

Federal Motor Carrier Safety Administration (FMCSA)

1 Point Place Suite 101

Madison, WI 53719-2809 Phone: (608) 662-2010

Website: www.fmcsa.dot.gov

**When:** After obtaining your USDOT Number

#### Who does not need Operating Authority?

- Private carriers (carriers that transport their own cargo)
- For-hire carriers that exclusively haul exempt commodities (cargo that is not federally regulated)
- Carriers that operate exclusively within a federally designated commercial zone that is exempt from interstate authority rules. A commercial zone is, for example, a geographic territory that includes multiple states bordering on a major metropolitan city, such as Virginia/Maryland/ Washington, DC.

#### **How Long Does the Process Take?**

- Online carrier applications may take 20-25 business days
- US Mail carrier applications may take 45-60 business days
- Online or mailed household goods or passenger carrier applications may take 8 weeks or longer
- To check on the status of your MC go to: safer.fmcsa.dot.gov



## International Registration Plan (IRP)

Why:

IRP is a method of registering fleets of vehicles that travel in two or more member jurisdictions. Member jurisdictions include all U.S. states (except Alaska and Hawaii) and Washington D.C.; and all Canadian provinces, (except Northwest Territories, Nunavut and Yukon territories.)





Manual: wisconsindot.gov – search "IRP Manual"

#### Who to contact:

Wisconsin Division of Motor Vehicles Motor Carrier Registration Unit PO Box 7955

Madison, WI 53707-7955 Phone: (608) 266-9900

When: After obtaining your USDOT Number

Website: wisconsindot.gov

General: Motor carriers that operate "qualified motor vehicles" across state lines are subject to IRP licensing, reporting and record-keeping requirements unless the vehicle is exempt or a trip permit is obtained.

Motor carriers applying for IRP must register their vehicles in their home or "base" jurisdiction as part of a fleet. A fleet, for IRP purposes, is comprised of one or more vehicles that pay registration fees in multiple states. The base jurisdiction collects the appropriate registration fees and distributes them to the other jurisdictions. IRP registration fees are determined by the type of operation requested (private, for-hire, or rental) and by the:

- Percentage of miles traveled in each member jurisdiction
- Registered gross weight of each vehicle
- Number of vehicles in the carrier's fleet

#### **Qualified motor vehicle**

Any vehicle 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:

- has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds; OR
- are power units with three or more axles regardless of weight, including buses; OR
- are used in combination and the gross vehicle weight of such combination exceeds 26,000 pounds



## 6 International Registration Plan (IRP) Continued

#### **Credentials**

Carriers are issued one registration cab card and one license plate for each vehicle in their fleet. Vehicles registered under IRP are considered registered for vehicle registration purposes only - IRP registration does not exempt carriers from any jurisdictions other requirements including:

- Operating authority
- Vehicle size and weight
- Motor fuel or road tax licensing and reporting
- Insurance filing

#### **PRISM**

By state law, Wisconsin participates in the federal Performance and Registration Information Systems Management (PRISM) program. The program was developed to support motor carrier safety goals. If a carrier receives a federal out-of-service order for unsatisfactory safety compliance, IRP and IFTA are suspended until the out-of-service order is lifted.

#### **Record keeping**

You must keep adequate mileage records and retain fuel receipts and invoices to substantiate your mileage and fuel use reporting. Wisconsin adopted the record keeping requirements of the International Registration Plan (IRP) for registration and the International Fuel Tax Agreement (IFTA) for fuel tax.



#### Motor Carrier Reference Guide for Audit

#### **Exemptions**

Vehicles that are exempt from IRP registration, with operation authorized state wide in all jurisdictions, include:

- Government-owned vehicles
- Trailers and semi-trailers
- Vehicles displaying restricted plates such as equipment, dealer or farm plates.
- Recreational vehicles, such as motor homes, that are not used in connection with a business



## 6 International Registration Plan (IRP) Continued

#### Reciprocity

Wisconsin has a vehicle registration reciprocity agreement with lowa, Michigan and Minnesota. This agreement replaces IRP licensing and reporting requirements for the following vehicles:

- All qualified motor vehicles owned or leased and operated by a resident of either state that operate no further than 30 miles from the Wisconsin/lowa state border, the Wisconsin/ Michigan state border or Wisconsin/Minnesota state border
- All qualified motor vehicles owned or leased and operated by the state or any political subdivision of the state, while operated in official capacity and displaying tax exempt, municipal or state owned registration plates
- All school buses owned and operated by a resident of either state while used in the transportation of pupils to and from school and related and/or sponsored events
- WI IRP Application Schedule B New Operation (form MV2854) and if applicable:
- WI International Fuel Tax License Application (form MV2667)



## 7 ☐ International Fuel Tax Agreement (IFTA)

Why:

An agreement among all states to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction. The same requirements that apply to IRP also apply to IFTA.

Manual: Wisconsin IFTA Instruction Manual

**When:** After you obtain your USDOT number and file with IRP.

Who to contact:

Wisconsin of Division of Motor Vehicles Motor Carrier Registration Unit PO Box 7955 Madison, WI 53707-7955



**General:** IFTA is an agreement among all states (except Alaska and Hawaii) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction. Persons who operate qualified motor vehicles are subject to IFTA licensing.

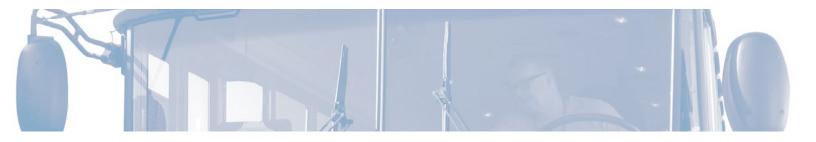
Upon application, the carrier's base (home) jurisdiction will issue credentials that allow the IFTA licensee to travel in all IFTA member jurisdictions.

Wisconsin is your base jurisdiction for IFTA licensing and reporting if you:

- Have qualified motor vehicles based in Wisconsin for vehicle registration purposes
- Maintain operational control and operational records for qualified motor vehicles in Wisconsin or can make records available to Wisconsin

**Qualified motor vehicle** - a motor vehicle used, designed, or maintained for transportation of persons or property and:

- Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 lbs or 11,797 kilograms; OR
- Having three or more axles regardless of weight; OR
- Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. Qualified motor vehicle does not include recreational vehicles.
- Have one or more qualified motor vehicles that actually travel on Wisconsin highways; AND
- Operate in at least one other IFTA jurisdiction



## 7 International Fuel Tax Agreement (IFTA) Continued

#### **Credentials**

IFTA offers several benefits to the interstate/inter-jurisdictional motor carrier. These benefits include one license, one set of decals, and one quarterly fuel tax report that reflects the net tax or refund due. These advantages result in cost and time savings for the carrier and the member jurisdictions.

#### IFTA tax returns

Every licensee is required to submit a tax return, even if no operations were conducted or no taxable fuel was used during the reporting period. Returns that are not filed or not paid in full are considered late and will be assessed penalty and interest. When filing a tax return, a licensee may apply the fuel overpayment generated in one jurisdiction to the taxes owed for another jurisdiction. You must maintain your records for 16 quarters to prove the tax return information is accurate.

#### **Reciprocity agreement**

Wisconsin has a fuel tax licensing reciprocity agreement with Iowa and Minnesota. This agreement replaces fuel tax licensing and reporting requirements for the following vehicles:

- All qualified motor vehicles owned or leased and operated by a resident of either state that operate no further than 30 miles from the Wisconsin/lowa (for lowa registrants) or Wisconsin/ Minnesota state border (for Minnesota registrants)
- All qualified motor vehicles owned or leased and operated by the state or any political subdivision of the state, while operated in official capacity and displaying tax exempt, municipal or state owned registration plates

**Note:** In lieu of IFTA licensing, a 72-hour permit can be obtained. These can be purchased online.

For more information on trip permits, visit wisconsindot.gov – search "trip permit."



You can view a video on record-keeping requirements for fuel tax (IFTA) on WisDOT YouTube Channel



## 8 Wisconsin Carriers Registration System (WisCRS) Access

**Why:** After you set up a WisCRS account, you will be able to access your IRP and IFTA records online from anywhere to file fuel taxes, pay fees, and modify your fleet information. First

you will need a User ID from the Wisconsin Web Access Management System (WAMS).

When: Register for a WisCRS account when you set up your IFTA or IRP accounts.

**Who:** Each individual user will need his/her own User ID and must request his/her own access.

Multiple people can have access to the same account, but each must apply for his/her

own User ID.

**How:** First: create and activate a Wisconsin Web Access Management System (WAMS) User ID

 Register with the State of Wisconsin Web Access Management System (WAMS) at on.wisconsin.gov. You must register as an individual and the Applicant Name on the access agreement must match the User ID name.

- 2. WAMS will then send you an email verifying your registration. The notification will also tell you how to activate your ID. Please read this email and follow the instructions.
- View video instruction on **How to Create a WAMS USER ID**

Next: complete the Wisconsin Carrier Registration System (WisCRS) Access Agreement from MV2940 after you have an activated WAMS User ID

- Mark "Create" box at top
- Complete all of Section A including your WAMS User ID
- Select which services you want access to
- Sign the form
- Email completed form to irp-ifta@dot.wi.gov

**Note:** By signing the WisCRS Access Agreement you are agreeing to not share your login information with any other individuals.

View video instruction on **How to Obtain Access to WisCRS** 

WisCRS System Access Request (form MV2940)

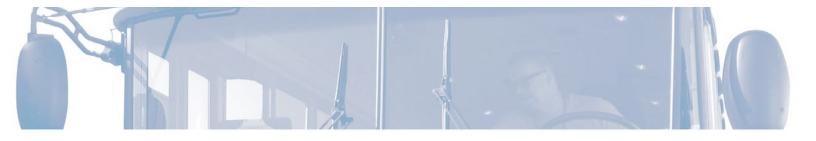
#### The benefits of filing your reports through a WisCRS account include:

#### Saves time

- Cut down on the trips to the Post Office or local DMV
- Renew your IRP or file IFTA taxes while on the road
- Access stored documents (e.g. IFTA returns) for use in preparing IRP and IFTA renewals
- Monitor your accounts for fees and payments owed, to avoid suspensions or revocations

#### Saves money

- Because calculation is done by the program, errors that cause overstated taxes, late and revocation/suspension fees, due to the forms being returned, can be reduced or eliminated
- Avoid 'downtime' caused by revocation, suspension or expiration of IRP/IFTA accounts
- Eliminates postal or delivery fees



## 9 ☐ HVUT - Heavy Vehicle Use Tax

**Why:** This Federal excise tax goes into the Federal Highway trust fund and is returned to

states for highway programs.

When: IRS form 2290 must be filed for the month the taxable vehicle is first used on public

highways during the current period. HVUT period runs from July - June of following year. Form 2290 must be filed by the last day of the month following the month of

first use. Proof of paid HVUT must be provided at each renewal period.

Who: Highway motor vehicles that have a taxable gross weight of 55,000 lbs or more. A

highway motor vehicle includes any self-propelled vehicle designed to carry a load over public highways, whether or not also designed to perform other functions.

#### Who to contact:

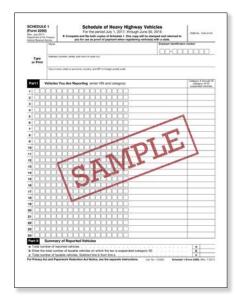
Internal Revenue Service PO Box 804525 Cincinnati, OH 45280-4525

File electronically: www.irs.gov/efile

1-800-829-1040

**Exemptions:** To be exempt from the tax, a highway motor vehicle must be used and actually operated by:

- The Federal Government
- The District of Columbia
- A state or local government
- The American National Red Cross
- A nonprofit volunteer fire department, ambulance association, or rescue squad
- An Indian tribal government but only if the vehicle's use involves the exercise of an essential tribal government function, OR
- A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state
- Qualified blood collector vehicles used by qualified blood collector organizations, AND
- Mobile machinery that meets the specifications for a chassis as described under specially designed mobile machinery for no transportation functions



Heavy Highway Vehicle Use Tax Return (form 2290)



## 10 UCR - Unified Carrier Registration [Trans 178.01]

Why:

The Unified Carrier Registration (UCR) Plan and Agreement are part of a federally-mandated, state-administered program that went into effect September 10, 2007. Under this program, states collect fees from motor carriers, motor private carriers, freight forwarders, brokers and leasing companies, based on the number of qualifying commercial motor vehicles (CMVs) in their fleets. The revenues generated are used for enforcement of motor carrier safety programs.

**When:** Register and pay your fee before January 1 of each year. Also register and pay when

you first open your USDOT number as an interstate carrier.

#### Who to contact:

#### **Requirement Questions:**

Wisconsin Division of Motor Vehicles

Motor Carrier Registration Email: irp-ifta@dot.wi.gov Phone: (608) 266-9900

#### For System and Payment Questions:

Unified Carrier Registration Email: helpdesk@ucr.gov Phone: 1-888-827-7526

Pay online: www.ucr.gov

For more information: plan.ucr.gov

#### Who needs to file:

UCR applies to businesses that:

- Operate a truck, truck tractor, or bus in interstate or international commerce, OR
- Make arrangements for the transportation of cargo and goods

Companies operating solely as brokers, freight forwarders or leasing companies are required to register and pay the 0-2 vehicle fee. Companies providing motor carrier services in addition to broker, freight forwarder or leasing services are required to pay the fee level set at the motor carrier level shown in the current fee table.

Motor carriers operating only as private motor carriers of passengers are not required to register and pay fees under UCR.



## 10 UCR - Unified Carrier Registration Continued

#### Which vehicles

Count only commercial motor vehicles that are power units, and that operate in interstate or international commerce.

- a. Commercial motor vehicles: A self-propelled vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle:
  - ▶ has a gross vehicle weight rating or gross vehicle weight of 10,001 lbs or more, whichever is greater; *OR*
  - ▶ is designed to transport 10 or more passengers (including the driver); OR
  - is used in transporting hazardous materials in a quantity requiring placarding
- b. Power units only: Count only power units trucks, truck tractors and buses. Do not count trailers.
- c. Interstate or international vehicles only: Count only vehicles involved in interstate or international travel. Exclude intrastate vehicles from the count.
- d. Intrastate vehicles: Count vehicles that travel intrastate, but haul interstate cargo or passengers.

#### **Fee table**

- Broker, freight forwarder or leasing company not operating as a motor carrier: 0-2 vehicle fee
- Motor carriers; and a broker, freight forwarder or leasing company also operating as a motor carrier – visit plan.ucr.gov for current fees

#### **Enforcement**

If you do not register before January 1 of the upcoming year, you may be cited by law enforcement. If you operated in the previous two years and did not register for UCR, you must pay the previous year and current year's fees to avoid possible enforcement actions.

#### **UCR requirements for recordkeeping**

Under the UCR agreement, carriers are required to "maintain records adequate to substantiate the information reported by the registrant on its application. A registrant must maintain a list of all its vehicles and those subtracted from its UCR count as set forth on UCR forms 1 and 2 or in some other form." [UCR Agreement, Section 10 (9)].

The new forms 1 and 2 as well as instructions can be found at plan.ucr.gov.

In addition, states are required to audit a percentage of carriers annually. Forms 1 and 2 will not be required unless you are notified that you have been selected for an audit.

## 11 Record Keeping, Retention and Audits

One of the most challenging aspects of any business is properly maintaining your records, and fuel tax and registration records are no different. If you don't have a solid understanding of the requirements to start out, you can quickly fall into bad habits which can cost your business greatly in the long run.

Motor carriers licensing vehicles through the International Fuel Tax Agreement (IFTA), the International Registration Plan (IRP), and/or the Unified Carrier Registration (UCR) must maintain adequate records to support the miles reported, fuel purchases claimed, and vehicles registered for these programs.



You can view a video on Record-keeping Requirements for Fuel Tax (IFTA) on WisDOT YouTube Channel.



You can view a video on Record-keeping Requirements on IFTA IRP reporting requirements on WisDOT YouTube Channel.

#### **Trip Reports (Distance Records)**

Distance records (including those produced by on-board computers) must contain the following information:

- Start and end dates of the trips
- Trip origin and destination (including waypoints)
- Routes of travel (list of highways traveled in each jurisdiction)
- Beginning and ending readings from the odometer, hubodometer or engine control module (ECM)
- Total trip mileage
- Mileage by jurisdiction
- Vehicle identification number (VIN) or vehicle unit number
- Registrant's name
- Vehicle fleet number
- Driver's signature and/or name



**Daily Vehicle Mileage and Fuel Report (form MV2687)** 

#### **Fuel Records**

Valid fuel records must contain:

- Date of the fuel purchase
- Name and address of the seller of the fuel
- Quantity of fuel purchased (gallons or liters)
- Type of fuel purchased
- Price per gallon/liter, or total price of the fuel purchased

- Unit numbers
- Purchaser's name –in the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party. A lease or written agreement needs to be retained indicating the party responsible for paying fuel taxes.



### 11 Record Keeping, Retention and Audits Continued

**Bulk Fuel Note:** An IFTA licensee who maintains a bulk motor fuel storage facility is responsible for maintenance of bulk fuel inventory records. The bulk fuel records must distinguish between bulk fuel dispensed into IFTA licensed vehicles and non-IFTA vehicles. However, only fuel placed into IFTA qualified motor vehicles may be claimed for tax paid credit on the IFTA tax returns.



#### **Bulk Fuel Inventory Withdrawal Record (form MV2952)**

These items could be examined during an audit of your bulk fuel records:

- Date of the activity (delivery, withdrawal)
- Unit number (identification number of the vehicle using the bulk fuel)
- Type of fuel (diesel, gasoline, etc.)
- Begin meter reading (from the bulk storage tank)
- End meter reading (from the bulk storage tank)
- Gallons withdrawn
- Gallons delivered
- Additional notes or comments



You can view a video on **Bulk Fuel Reporting Requirements** on WisDOT YouTube Channel

#### **Summary Reports**

Both the IFTA and IRP require you to summarize mileage source documents. Additionally, the IFTA requires you to complete monthly and quarterly summaries of all fuel purchased by vehicle and by jurisdiction for all of your qualified motor vehicles. Monthly and quarterly summaries must be maintained for each individual unit/vehicle in the fleet and must contain the following:

- breakdown of miles driven by state/province
- breakdown of fuel purchased in each state/province
- total mileage driven
- total fuel purchased

Receipts, invoices and individual vehicle distance reports (IVDRs) for each qualified motor vehicle must support your summary. If you are audited, summaries alone are not adequate. UCR has no summary requirements.

- Monthly Vehicle Mileage and Fuel Summary (form MV2688)
- Monthly Fleet Vehicle Mileage and Fuel Summary (form MV2693)



## 11 Record Keeping, Retention and Audits Continued

#### **Record retention guidelines:**

- IFTA records that support your fuel tax returns must be retained for 4 years from the filing date of the return.
- IRP records that support your annual renewal must be retained for 3 years after the close of the registration year. Depending on your registration date, this can be up to 6.5 years.
- UCR records that support your application and/or renewal must be retained for 2 calendar years - the current calendar year and the prior calendars year.

**Note:** Do not mail your records to the Division of Motor Vehicles with your IRP or IFTA applications.

#### **Audits**

Wisconsin DOT periodically audits carriers on behalf of all member jurisdictions to ensure that acceptable records are being kept.

It is important for you to record and retain the required information for every qualified motor vehicle in your fleet. Summaries are not acceptable for audit purposes. IFTA and IRP audits verify the miles driven and the fuel tax data that the carrier has reported, while UCR audits verify the number of vehicles registered.

Billings or refunds are issued based on the audit findings and the program requirements for acceptable records. If an auditor finds that you have not kept records or the forms you used were inadequate, the department may assess additional fees.

#### **Records Review**

Any new carrier (less than one year of operations) may request a records review of their IFTA or IRP reports at no charge to them. The records review is conducted just as an audit is conducted, and it focuses only on the adequacy of internal controls and record keeping systems. It does not result in any fee adjustments or assessments unless it is discovered that the carrier is intentionally committing fraud.



## 12 Explore WisDOT Support

#### **Commercial Driver License (CDL)**

Wisconsin DMV Driver Services Unit offers motor carriers more information on the requirements to obtain a Commercial Driver License (CDL) and tools to track licensing requirements.

#### Who to contact:

Wisconsin Division of Motor Vehicle – Driver Eligibility Unit

Phone: (608) 264-7447

Website: cdl.wi.gov

**Why:** Information on this webpage includes links to:

CDL Overview

- How to apply for a CDL
- Explanation of tiers of operation and Fed Med card.
- REAL ID. If you plan to visit a military base or other federal buildings, or fly within the U.S., the Department of Homeland Security will require identification that is REAL ID compliant (or show another acceptable form of identification, such as a passport) beginning October 1, 2020. The REAL ID star verification mark on the front of Wisconsin's cards indicates a REAL ID-compliant card.
- Online license status checker (wisconsindmv.gov/status) for commercial and school bus drivers to check the status, expiration date, tier level, Fed Med info, physical & test requirements
- Access your records from anywhere with Wisconsin Carriers Registration System (WisCRS) online service to file fuel taxes, pay fees, or modify your fleet

#### 511WI Trucker Information

Wisconsin's complete traveler information, showing traffic maps, travel times, incidents and traffic cameras, road-side message signs, and construction projects around the state is available at **511Wl.gov** or as a mobile app.

#### **Social Support**

Follow Wisconsin DOT on Facebook (@WisDOT) and on Twitter (@WisconsinDOT) for breaking news and updates.

#### YouTube

Videos to help motor carriers operate their business in Wisconsin are available on **WisDOT DMV Motor Carrier Videos Channel**. These include tutorials on how to fill out forms, keep records, even how to navigate roundabouts and more.



You can view Motor Carrier Videos on WisDOT YouTube Channel



## 12 WisDOT Support Continued

#### **State Patrol Motor Carrier Enforcement**

Who to contact: Motor Carrier Enforcement Information System (MCEIS), (608) 267-9762

Website: wisconsindot.gov – search "Motor Carrier Enforcement"

**Why:** Road safety is everyone's business. The Wisconsin State Patrol is a vital

component and division of the Wisconsin Department of Transportation.
Information on the Motor Carrier Enforcement webpage includes links on size-weight enforcement program, Wisconsin truck operator map, Oversize/overweight permits, and links to key federal sites. Other helpful WisDOT pages include:

- Safety and Weight Facilities (SWEFs) a map showing these locations not only serve as field offices for Wisconsin State Patrol, motor carriers can use them to rest
- Truck Parking Information Management Systems (TPIMS) monitors parking stalls and provides dynamic message signs near four Wisconsin rest areas for real-time parking information
- Motor Carrier Safety Assistance Program (MCSAP) can answer motor carrier enforcement and State Patrol questions (874) 847-1234
- Transporting hazardous materials
- The Federal Motor Carrier Safety Administration (FMCSA.dot.gov) which has much more information and links, including how to report safety violations, electronic logging devises (ELDs), regulations and more
- Specifics on hours of service can be found in Wisconsin's law Trans 327
   Motor Carrier Safety



## 13 Take Your Business to the Next Level

Professionals can rely on Wisconsin DMV tools to help operate their business more efficiently.



- eNotify delivers renewal reminders for driver licensing, HAZMAT credentials and physicals by email
- Interactive Driver License Guide to update and check information on your CDL and get a checklist of documents to bring to DMV when it's time to renew



- Records Review Program will review your records and provide guidance on records compliance. It is not an audit and will not result in a monetary assessment unless grievous omissions or fraud are discovered.
- Department of Agriculture, Trade and Consumer Protection (DATCP)

  If you are transporting livestock or wild animals for hire in Wisconsin, an animal trucker license is required from the Department of Agriculture, Trade and Consumer Protection (DATCP) Division of Animal Health. Vehicles used to haul animals in connection with this activity must also be registered by DATCP in addition to the requirements from Wisconsin Department of Transportation. For more information please visit www.datcp.wi.gov and select "Licenses/Permits Truckers, Dealers and Markets" from the menu bar at the top of the page or call (608) 224-4889.

#### Military skills test waiver

Transferring a military license to a Wisconsin commercial driver license (CDL) is streamlined by waiving the skills test by accepting prior experience and training. Certain conditions still apply.