**Prorate Information Guide**

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| --- | --- |
| The Prorate Information Guide is to inform the trucking industry about prorating commercial vehicles based in Alberta for travel to other jurisdictions, using the International Registration Plan. This guide is to be used as support to the Prorate Application Instructions.  Prorate Services is not responsible for any omissions. It is the responsibility of the client to consult the Legislation for the exact requirements prior to conducting operations.  Policies and procedures set out in this guide are subject to change.  A client who requires more information should contact Prorate Services; or click on one of the links below for the Alberta Prorate Websites and a direct link the International Registration Plan.  Alberta Prorate Web Site:  [*http://www.transportation.alberta.ca/561.htm*](http://www.transportation.alberta.ca/561.htm)  Alberta Prorate Forms, Instructions and guide.  [*http://www.transportation.alberta.ca/3182.htm*](http://www.transportation.alberta.ca/3182.htm)  International Registration Plan “The Plan”:  [*http://www.irponline.org/?page=theplan*](http://www.irponline.org/?page=theplan) | Index  [Ta](#TableofContents)[bl](#TableofContents)[e](#TableofContents)[o](#TableofContents)[f](#TableofContents) [C](#TableofContents)[ontents](#TableofContents)  [Where to Find Us](#Wheretofindus)  [Introduction](#IntrotoProrate)  [General Information](#GeneralInfo)  [Audit Requirements](#AuditRequire)  [Maximum GVW](#MaxGVW)  [Glossary](#Glossary)  [Directories](#CDNdirectory)  [Related Web Sites](#WebSites) |

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Where to Find Us

Alberta Transportation

Prorate Services

1st Floor, 803 Manning Road NE

Calgary, AB T2E 7M8

Phone: (403) 297-2920

Fax: (403) 297-2917

Email: [*prorate@gov.ab.ca*](mailto:prorate@gov.ab.ca)

To call toll-free in Alberta dial 310-0000, then (403) 297-2920.

Hours of operation: 8:15 am to 12:00 pm and 1:00 pm to 4:30 pm Monday to Friday (except holidays).

Prorate application training is available in Calgary free of charge to clients. Contact Prorate Services to arrange for an appointment. Over the phone assistance is available during office hours.

Introduction to Prorate Services

*Information collected, used and disclosed by the Prorate Office in the administration of the International Registration Plan is managed in accordance with the Freedom of Information and Protection of Privacy Act. Any questions regarding the collection of this information may be directed to the Prorate office at 403-297-2920.*

Prorate Services centrally processes all applications. Our system calculates registration fees and taxes for multiple jurisdictions. Prorate registrations are applicable to clients who are based in Alberta (see [*Established Place of Business Questionnaire*](http://www.transportation.alberta.ca/3182.htm)). Vehicles to be added to your Prorate fleet should be done so with the intention to travel in Alberta and at least one other province or state.

General Information

What is the International Registration Plan (IRP)?

The International Registration Plan (IRP) is a cooperative agreement among states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions. 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*](#Base) to collect the applicable fees for apportionment for all jurisdictions collectively and at one time according to:

* percentage of [*fleet*](#Fleet)distance
* vehicle information
* registered weight

Apportionable Vehicle

"Apportionable Vehicle" 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:

1. has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
2. has three or more axles, regardless of weight, or
3. Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

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

**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
* Waive or replace the requirements of the International Fuel Tax Agreement (IFTA), or
* Allow registrants to exceed the maximum length, width, height or axle limitations, or
* Exempt a carrier from filing the necessary proof of liability coverage in each Province/State where required.

New Fleet

A new fleet uses pre-determined distance based on the average distance travelled by Alberta Prorate clients. This allows clients 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 totalled and reported for the new fleet. The Prorate fleet will have a pre-determined monthly expiry date based on the name of the registrant.

Subsequent Renewal Years

In subsequent years a client only pays for the jurisdictions where actual travel has been accrued. At expiry the fleet will need to be renewed to continue prorate registration. Actual kilometers in the jurisdictions travelled are required to be submitted for the renewal. These kilometers will be from July to June called the reporting period. All actual kilometers travelled within this time frame must be submitted under the “International Registration Plan” (IRP) regulations. Forty Five (45) days prior to the expiry date of the fleet Alberta Prorate will send an email with instructions on how to complete the renewal online.

If actual travel has not occurred in two or more member jurisdictions after 18 months on subsequent renewals clients will be required to provide a business plan in order to continue being prorated.

For further information on renewals please see the “Renewals” section of this guide.

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 “Jurisdictional Prerequisites” chart of this guide.

Fees

When processing is complete Prorate Services provides the client with a Fee Notice, which shows a breakdown of the respective fees per vehicle.

An Alberta Registry Agent shall collect the amounts specified on the Fee Notice (plus their service fees), issue a registration, validation tab, [*cab card*](#CabCard) and plate if required. Fees calculated at the next renewal will be based upon the percentage of actual travel accumulated during the reporting period.

With each new fleet there will be fees due in both Canadian and U.S. funds. Cheques for Canadian funds are made payable to the Registry Agent, while cheques for the U.S. funds are made payable to the Government of Alberta. Upon renewal, if travel was only accrued in Canadian provinces then only Canadian fees will apply.

***Note:*** Not all Registry Agents are able to process Prorate registrations. Verify with your local Registry Agent. Check yellow pages under ‘*Licensing’* for locations or search for a Registry Agent through Service Alberta: [*http://www.servicealberta.ca/1641.cfm*](http://www.servicealberta.ca/1641.cfm) *.*

New Clients shall pay a proportionate amount of fees for all fifty nine (59) jurisdictions. The percentage of fees to be distributed is based on average travel that Alberta prorated vehicles travelled in the previous year. This lowers the percentage for all jurisdictions for the first year, so it may cost less than subsequent renewal years when a client only pays for jurisdictions where actual travel has been accumulated.

*Examples:*

For New Fleets the fees are calculated by the percentage of [*total distance*](#TotalDistance)traveled taken from existing prorated clients averaged out for each jurisdiction. This is automatically done by our system for new fleets.

\*Below the Code column is shown as ‘E’, this indicates a total based on previous carriers travel and will also appear on the fee notice that is sent.

*Sample of year one based on “Average Per Vehicle Distance Chart”(APVD) for the 2013 reporting period. (Percentages and kilometers will change yearly)*



***\*see “Summary of Fees” on the next page to see how fees would be charged on the above chart.***

Fees will vary due to percentage of travel, vehicle information and gross vehicle weight.

Example Summary of Fees - New Fleet for year one.

* All jurisdictions based on the percentage of travel by Alberta prorated vehicles.
  + Total payment due in Canadian funds $2811.70
  + Total payment due in U.S. funds $460.31

In subsequent years the fees are calculated by the percentage of total actual distance within the IRP member jurisdictions. Cab cards will still show all IRP member jurisdictions but payment of fees is collected only for the jurisdictions where the client has had actual distance.

\*Below the Code column is shown as ‘A’, this indicates a total based on actual travel.

*Sample of year 2 (renewal)*



Summary of Fees – for the above chart travelling AB, BC, SK and MT. *(same vehicle as year one example)*

* Fees based from the actual travel the fleet travelled in the reporting period.
  + Total payment due in Canadian funds $3989.85
  + Total payment due in U.S. funds $72.06

\*Please note; fees are based on vehicle specifications and percentage of jurisdictional travel.

Vehicle specifications factored in registration and tax cost;

* Purchase Price, Model Year, Date Purchased, Vehicle Type, Tare Weight, Axles, Gross Vehicle Weight, Fuel Type.

Jurisdictional Prerequisites

Common requirements:

|  |  |
| --- | --- |
| **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. |
| ***Other requirements:*** | |
| **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 Enterprises 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](http://www.fmcsa.dot.gov) |
| Unified Carrier Registration (UCR). [www.ucr.in.gov](http://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](http://www.irs.gov/trucker). |

International Fuel Tax Agreement (IFTA)

IFTA is an agreement between Canadian provinces and American states. Its purpose is to simplify the reporting and payment of fuel taxes by commercial inter-jurisdictional carriers. The carrier’s base jurisdiction issues credentials that allow the IFTA licensee to travel in all IFTA member jurisdictions. Only one IFTA license per carrier and one set of decals per truck are required. For Alberta licensees, neither credential is vehicle specific.

Licensees are required to file quarterly tax returns reporting the distance traveled and fuel purchased in each jurisdiction. Supporting records for distance and fuel have to be retained for four years after either the return due date or the date the return was submitted, whichever is the later date.

The minimum registered gross vehicle weight (GVW) requirement to register under IFTA is 11,797 kilograms or a unit with 3 or more axles regardless of weight.

Carriers not belonging to this agreement should contact the respective jurisdictions for requirements. For further information about IFTA contact Alberta Treasury Board and Finance at (780) 427-3044. To call toll free in Alberta, dial 310-0000 or go to their website: [*http://www.finance.alberta.ca/*](http://www.finance.alberta.ca/)*.*

Online Services

Clients with an Online Services User ID have the ability to complete the following:

* **Renewal** – should be completed online, see “Renewals” below.
* **Amend Fleet**
  + Delete Vehicle – use when removing a vehicle from the fleet.
  + New Plate – request a new plate. (enter “NEW” or existing plate number)
  + Modify Vehicle – the following changes may be completed
    - Weight Group
    - Axles
    - Tare weight
  + Full Document Replacement – replace cab card and registration.
  + Full Cancel – only used when you need to delete a vehicle before the fleet effective date.

Register for Online Services at [*http://www.travis.gov.ab.ca*](http://www.travis.gov.ab.ca)

Renewals

A renewal invitation will be sent to clients by email approximately 45 days prior to expiry. Renewals are submitted by clients using [*Online Services*](#OnlineServices). Actual kilometres used are from the [*reporting period*](#ReportingPeriod)of July 1 to June 30.

The Prorated vehicle is effectively registered for all jurisdictions as listed on the Cab Card. Make sure to check with the individual jurisdictions to verify compliance with other requirements. Fees for renewal will be administered for jurisdictions where actual travel was accumulated in the reporting period.

Required information for your renewal:

* Actual kilometers from the reporting period of July 1 to June 30 for each jurisdiction where travel was accumulated.
* Insurance Information. Policy number, expiry date and the insuring company (not the broker)

Please note; if reporting to IFTA a client’s kilometers will often equal the km’s that are submitted on the renewal. Prorate will verify against IFTA reported km’s. An explanation is required if the km’s reported to IFTA do not match the km’s on the renewal.

A registrant may combine two or more existing fleets of its apportioned vehicles. In such a situation, the apportionable fees of the vehicles in the resulting fleet shall be determined according to the actual distances accrued in the reporting period by all the vehicles in the resulting fleet. *(IRP Article 430)*

Reporting Period

“Reporting Period” means, except as provided on the following page, 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. *(IRP Article II - Definitions)*

Cancellations

* Fee Notices must be processed by a Registry Agent as soon as possible because a delay could result in a reduction of the refund.
* Cab card(s) must be returned to the Registry Agent at the time of processing, or accounted for by a sworn declaration. 
  + This includes services such as Cancel, Transfer, Exchange, Weight Change, Address Change, etc. (any service where a replacement cab card is issued)

Operation Type

**Private**

Transports the registered owner’s own goods on a commercial basis. *Motor Vehicle Policy 4.35.05*

**For-Hire**

Transports general merchandise of someone other than the registered owner. *Motor Vehicle Policy 4.25.11*

**Daily Rental**

IRP is designed to register various types of rental fleets. A [*rental owner*](#RentalOwner) of a [*rental fleet*](#RentalFleet) in the business of "renting" and/or "leasing" prorated vehicles with or without drivers in two or more member jurisdictions may register such vehicles in their own name.

Rental fleets owned by any person or company engaging in the business of renting vehicles with or without drivers, for valuable consideration, for a specific period of time, shall be extended full inter-/intra-jurisdictional privileges providing that:

1. operational records of the fleet are maintained by the rental owner
2. vehicles are part of a rental fleet and are identifiable as being part of a fleet
3. individual or company has received approval from the jurisdiction to prorate a rental fleet
4. individual or company registers the vehicle
5. vehicles meet the requirements of prorated vehicles

**Base Jurisdiction for Rental Fleet** *(IRP Article IX)*

A rental company applying to register a Rental Fleet under the Plan shall select a base jurisdiction for the fleet according to Section 305; 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. *(IRP Article IX – 900)*

Blue_Arrow181 **Rental Passenger Cars / Light Trucks** (vehicles not designed to haul freight)

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:

1. 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
2. Multiply the number of vehicles in the Rental Fleet by the percentage determined in clause (i).

For the 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.

*(IRP - Article IX - 905)*

Blue_Arrow181 **One-way Vehicles (vehicles designed to haul freight)**

The owner of trucks registered for 11,794 kilograms (26,000 pounds) or less that are identified as a part of a one-way Rental Fleet may (i) allocate all of such vehicles to the respective Member Jurisdictions in proportion to the mileage operated in each Member Jurisdiction by the Rental Fleet, or (ii) register all of such vehicles as Apportioned vehicles under the Plan. A one-way rental vehicle registered in accordance with this Section may be used in both inter-jurisdictional and intra-jurisdictional operation. *(IRP Article IX – 915)*

Commodity Codes

For each vehicle listed on form 2, in Section C, a commodity code needs to be entered.

*Blue_Arrow181****All***

ContentItem Using the commodity Code ‘A’ for All allows you to haul All goods; exception being household goods. *(see below)*

*Blue_Arrow181****Household Goods (IRP – Article VII)***

* “A Household Goods Carrier” means 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.

*Please see the IRP Plan, Article VII for further information.*

Types of Vehicles

**Trucks and Truck-Tractors**

ContentItem TR - a motor vehicle designed and used to haul property, and will not be used to pull a trailer. (A bed truck and fire truck would be listed under this vehicle type.)

ContentItem TT - a motor vehicle designed and used to pull trailers.

**Buses**

ContentItem BS - A motor vehicle designed and used to carry more than 10 passengers.

Blue_Arrow181 Regular Route Buses

Prorating is a requirement under IRP for all buses traveling regularly scheduled routes. At the option of the registrant, total kilometers may be the sum of all actual in‑jurisdiction distance or a sum equal to the scheduled route distance per jurisdiction, from the farthest point of origination to the farthest point of destination of the route schedule.

Blue_Arrow181 *Chartered Buses*

Some jurisdictions require that they be prorated. (See [*Apportionable Vehicle*](#Apportionable))

**Sample Vehicle Types**

|  |  |
| --- | --- |
| Van | **TR**  Truck |
| truck-van2 |
| Bedtruck |
| Image12 | **TT**  Truck / Trailer |
| Bus4 | **BS**  Bus |
| Perm-Mounted | Permanently  Mounted |

Permanently Mounted Equipment

For the vehicle to be eligible for Permanently Mounted Equipment registration code (12-mount), the vehicle must:

* Be registered as a private carrier type – transporting own goods
* Have permanently mounted equipment covering approximately 75% of the deck
* Be used to transport only the mounted equipment and not have any additional load.

*(Motor Vehicles Policy 4.60.03)*

**Note:** Vehicles with this regulation code cannot pull a trailer.

|  |  |
| --- | --- |
| The following is a list of permanently mounted equipment that qualifies for registration. | |
| Aerial Ladder  Aerial Lift and Boom (Hydraulic)  Augers – Posthole  Backhoes  Cleaners   * Grain/Seed Cleaner * Steam Cleaner (Vacuums) * Vacuum Cleaner (for septic tank)   Compressors  Cranes   * Garland Crane/Mobile   Ditchers & Diggers   * Posthole   Drilling Equipment   * Drilling Rig * Seismic/Auger Drill * Water Well Boring Drill * Radial Arm Drill * Rathole   Electro Rigging Unit  Gradall  Grain Vacuum  Hydro Scopic Carrier  Hydro Seeder  Hydro-vac Truck  Industrial Radiography Equipment  Mobile Mil  Photo Equipment (dark room)  Pile Driver  Pitman Picker  Polecat  Power Tongs | Pumps   * Concrete Pumps (single or twin) * Drilling Mud Pumps * Steam Pressure/Water Pumps * Power Wash Pump Units * Hot Oil Pumps * Frac Pumper   Sandblasting Equipment  Seismic Equipment   * Seismic Graph * Perforating Recorder * Recorder * Torque Converter   Jug Truck (hauls seismic cable)  Sprayers   * Fertilizer Sprayer   Stress Relieving Unit  Tree Digger/Tree Spade  Welders  Well Servicing Units   * Oil Well Service Sand Blender   Oil Well Service Rigs  Well Stimulating Equipment   * Oil & Gas Well Testing Units * Petroleum Heating Units * Cardwell Hot Oil Unit * Proving Tanks for Calibration * Pipeline Meter Testing Equipment * Logging & Completion Unit * Pump Jack Service Rig * Tool & Servicing Unit   Wire Units  Grad line Units   * Grad line Units * Draw Works |

This is a quick reference. Photos of side and rear of vehicle may be required.

The equipment name must then be put in the description box on your Vehicle - Form 2.

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*](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:

1. 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

1. 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 devise 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

1. 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:

1. initial prorate application and renewals
2. bills of sale
3. lease agreements
4. hauling contracts
5. inspection certificates
6. vehicle Import forms
7. copies of cab cards
8. copies of registrations
9. licensing agent contract
10. fee notice(s)
11. National Safety Fitness Certificate
12. Operating Authority (Buses)
13. 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.)
14. Monthly, Quarterly and Annual Summaries
15. sales tax account numbers and proof of tax paid
16. fuel reporting - receipts and statements (for IFTA carriers only)
17. 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*](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*](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.

Monthly Summary Sample



Maximum Gross Vehicle Weight Chart

Exceeding the maximum weight may require the purchase of an overweight/oversize permit. Contact the applicable jurisdictions. See the [*Directories*](#CanadianDir) for phone numbers or the IRP web site [*http://www.irponline.org/*](http://www.irponline.org/).

To calculate your GVW's for Alberta visit[*www.transportation.alberta.ca/4777.htm*](http://www.transportation.alberta.ca/4777.htm).

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Maximum Allowable Registered Gross Vehicle Weight (GVW)** | | | | | | | |
| **JUR** | **Code** | **GVW- KG** | **Bus - KG** |  | **JUR** | **Code** | **GVW- LB** |
| Alberta | AB | 63,500 | 63,500 |  | Maine | ME | 100,000 |
| British Columbia | BC | 63,500 | 63,500 |  | Michigan | MI | 160,001 |
| Manitoba | MB | 63,500 | 63,500 |  | Minnesota | MN | \*Unlimited |
| New Brunswick | NB | 62,500 | 62,500 |  | Missouri | MO | 80,000 |
| Newfoundland | NL | 62,500 | 62,500 |  | Mississippi | MS | 80,000 |
| Nova Scotia | NS | 62,500 | 62,500 |  | Montana | MT | \*138,000 |
| Ontario | ON | 63,500 | 40,000 |  | North Carolina | NC | 80,000 |
| Prince Edward Island | PE | 62,500 | 20,500 |  | North Dakota | ND | 105,500 |
| Quebec | QC | 12 Axles | 12 Axles |  | Nebraska | NE | 94,000 |
| Saskatchewan | SK | \*63,500 | \*63,500 |  | New Hampshire | NH | 80,000 |
| **JUR** | **Code** | **GVW- LB** |  |  | New Jersey | NJ | 80,000 |
| Alabama | AL | \*Unlimited |  |  | New Mexico | NM | 80,000 |
| Arkansas | AR | 80,000 |  |  | Nevada | NV | 80,000 |
| Arizona | AZ | 80,000 |  |  | New York | NY | \*Unlimited |
| California | CA | 80,000 |  |  | Ohio | OH | 80,000 |
| Colorado | CO | 80,000 |  |  | Oklahoma | OK | 90,000 |
| Connecticut | CT | \*Unlimited |  |  | Oregon | OR | 105,500 |
| District of Columbia | DC | 80,000 |  |  | Pennsylvania | PA | 80,000 |
| Delaware | DE | 80,000 |  |  | Rhode Island | RI | 80,000 |
| Florida | FL | 80,000 |  |  | South Carolina | SC | 80,000 |
| Georgia | GA | 80,000 |  |  | South Dakota | SD | \*Unlimited |
| Iowa | IA | Unlimited |  |  | Tennessee | TN | 80,000 |
| Idaho | ID | 129,000 |  |  | Texas | TX | 80,000 |
| Illinois | IL | 80,000 |  |  | Utah | UT | 80,000 |
| Indiana | IN | 80,000 |  |  | Virginia | VA | 80,000 |
| Kansas | KS | 85,500 |  |  | Vermont | VT | 80,000 |
| Kentucky | KY | 80,000 |  |  | Washington | WA | 105,500 |
| Louisiana | LA | 88,000 |  |  | Wisconsin | WI | 80,000 |
| Massachusetts | MA | \*Unlimited |  |  | West Virginia | WV | 80,000 |
| Maryland | MD | 80,000 |  |  | Wyoming | WY | 117,000 |
| To convert pounds to kilograms divide the pounds by 2.2046. | | | | | | | |

**\*SASKATCHEWAN** – [*http://www.highways.gov.sk.ca/special-weights*](http://www.highways.gov.sk.ca/special-weights)

**\*MONTANA** – The maximum weight is 132,000 lbs. However you can register for 138,000 lbs. if you are traveling between Sweet Grass and Shelby.

**\*UNLIMITED** – for those jurisdictions with Unlimited GVW, an overweight permit is required after 80,000 lbs.

Glossary

**Apportionable Fee –** any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.

**Apportionment Percentage** – the ratio of the distance traveled in the Member Jurisdiction by a fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

**Apportionable Vehicle** – Please see page 2 of this guide.

**Base Jurisdiction** – The member jurisdiction, selected in accordance with Section 305, 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. *(IRP Article II - Definitions)*

**Bed Truck –** Only for truck (TR) style units. The client type can be Private or For Hire. It must be a single motorized vehicle exceeding 13,000 kg (excluding trailers).

**Bill of Sale** - Must contain the following information: date of purchase, buyer’s and seller's name and signatures, purchase price and vehicle description (make, vehicle identification number/serial number and year).

**Cab Card** – A document issued, for an [*apportioned vehicl*](#Apportionable)*e* 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.

**Canadian Purchase Price** – Total purchase price (do not include GST, sales tax or tire tax).

* *Permanently Mounted* – Total cost of the vehicle, including any permanently mounted equipment.

NOTE: While you are required to pay tax on the taxable value, clients should be aware that other sections of the Provincial Tax Acts may apply when the vehicle is brought into another jurisdiction for use in that province. Questions on the application of tax may be directed to:

* + **Manitoba** *http://*[*www.gov.mb.ca/finance/taxation*](http://www.gov.mb.ca/finance/taxation) 1(866) 782‑0318
  + **Saskatchewan** *http://*[*www.finance.gov.sk.ca*](http://www.finance.gov.sk.ca/) 1(800) 627-6645
  + **British Columbia** [*http://www.icbc.com/home*](http://www.icbc.com/home)
* *Leased Vehicles* – Use the original lease start date and purchase price/capitalized cost. A lease buyout value does not affect the original purchase price.

**CAVR** –Canadian Agreement on Vehicle Registration which is an agreement between Canadian jurisdictions for providing free registration reciprocity for vehicles operated between Canadian provinces.

**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 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. *(IRP Article II- Definitions)*

**Established Place of Business** - A physical structure located within Alberta that is owned or leased by the Client and whose street address shall be specified by the Client. This physical structure shall be open and staffed during regular business hours by one or more persons employed by the Client on a permanent basis (i.e., not an independent contractor) for the purpose of the Client’s trucking-related business. Records concerning the Fleet shall be maintained at this physical structure.

**Fire Truck –** Only for truck (TR) style unit. Client type must be Private. Vehicle must be used exclusively for transporting firefighting equipment.

**Fleet** – One or more apportionable vehicles designated by a registrant for distance reporting under the Plan. *(IRP Article II – Definitions)*

**Hunter's Permit** - Issued to an owner/operator (lessor) who terminates a lease and has surrendered his apportioned license plate and cab card to the carrier (lessee). This allows a vehicle or combination of vehicles at *unladen* weight to use the highways in all jurisdictions for the purpose of locating a new job and is non-transferable. The Alberta Hunter's Permit is valid for 30 days at a cost of $15.00 per single unit (power unit only). For all Hunter’s Permit inquiries call the Central Permit office at 1 (800) 662-7138.

**Inspection Certificate** – Inspections that vehicles may need to undergo in Alberta:

*CVIP* – Commercial Vehicle Inspection Program

* 1. Commercial Vehicle Inspection
     1. A public vehicle or combination of public vehicles that is registered for a gross weight of 11794 kg or more, other than a commercial bus

*BUS INSPECTION* – A bus inspection is valid for 6 months

*MVIP* – Motor Vehicle Inspection Program

* 1. Salvage Vehicle Inspection
     1. A salvaged vehicle inspection confirms that a damaged vehicle has been properly rebuilt so that it is roadworthy.
  2. Out of Province Vehicle Inspection
     1. This type of inspection is required when any used vehicle was last registered in another jurisdiction. The Out of Province Inspection is also required for used imported vehicles, in addition to the Transport Canada (customs) Import form.

For more information on inspections and programs [*http://www.transportation.alberta.ca/509.htm*](http://www.transportation.alberta.ca/509.htm)

**Inter-jurisdiction Movement** - Vehicle movement between or through two or more jurisdictions. *(IRP Article II-Definitions)*

**Intra-jurisdiction Movement**- Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction. *(IRP Article II-Definitions)*

**Jurisdiction** - A country or a state, province, territory, possession, or federal district of a country. *(IRP Article II - Definitions)*

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

**Lessee** – A person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement. *(IRP Article II – Definitions)*

**Lessor** – A person that, under terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle. *(IRP Article II – Definitions)*

**MVID** *-* **M**otor **V**ehicle **Id**entification Number

**National Safety Code (NSC)** – A safety rating contained within the Safety Fitness Certificate. Carriers may operate with “satisfactory”, “satisfactory unaudited” or “conditional” rating.

**New Vehicle Information Statement (NVIS)** - Original manufacturer's document that provides a description of a specific unit.

**Owner/Operator** – A person, firm or corporation licensing a motor vehicle to a client.

**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. *(IRP Article II – Definitions)*

**Registrant –** a person in whose name a properly registered vehicle is registered. *(IRP Article II – Definitions)*

**Rental Fleet** - Vehicles the rental owner designates as a rental fleet and which are offered for rent with or without drivers. *(IRP Article II – Definitions)*

**Rental Owner** - Someone who rents vehicles to others with or without drivers. *(IRP Article II – Definitions)*

**Residence –**The status of an applicant or registrant as a resident of a member jurisdiction. *(IRP Article II – Definitions)*

**Restricted Plate –**A plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial authority, or a private party, and operated as a part of an urban mass transit system, as defined by the Jurisdiction that issue the plate. *All class 2 plates are restricted in Alberta.*

**Safety Fitness Certificate** - The Traffic Safety Act and Motor Vehicle Transport Act requires that all persons registering commercial vehicle(s) are required to comply with Alberta’s Safety Fitness requirements.

* For more information on Safety Fitness Certificate requirements, Carrier Profiles, or other educational information, contact Carrier Services at (403) 340-5444. To view and print the Educational manual visit [*http://www.transportation.alberta.ca/671.htm*](http://www.transportation.alberta.ca/671.htm) .

**Supplement** – Submitted each time a transaction is required. Supplements are submitted using the prorate application forms or via Online Services.

**Total Distance** – All distance, including that accrued on trip permits, operated by a fleet of apportioned vehicles. Includes the full distance travelled in all vehicle movements, both inter and intra-jurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a vehicle while under a trip lease shall be considered to have been traveled by the lessor’s fleet. *(IRP Article II – Definitions)*

Directories

Canadian Directory

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Province /**  **Related Web Sites** | **Prorate Office** | **Fuel Tax** | **Operating Authority,**  **Safety Fitness Certificate, &**  **National Safety Code** | **Permits** | **Sales Tax** |
| ***ALBERTA***  <http://www.transportation.alberta.ca/561.htm> | 403-297-2920 | 780-427-3044 | 403-340-5444 | 800-662-7138  or  403-342-7138 | N/A |
| ***BRITISH COLUMBIA***  <http://www.icbc.com> | 604-443-4450 | 250-387-0635 | 604-453-4250 | 800-559-9688 | 604-660-4524 |
| ***SASKATCHEWAN***  <http://www.sgi.sk.ca/index.html> | 306-751-1251 | 306-787-7749 | 306-775-6674 | 306-775-6969 | 306-787-6658 |
| ***MANITOBA*** <https://www.mpi.mb.ca/en/Reg-and-Ins/Registration/Commercial/Pages/Commercial-Vehicles.aspx> | 204-985-7775 | 204-945-3194 | 204-945-8915 | 204-945-3961 | 204-945-5603 |
| ***ONTARIO***  <http://www.mto.gov.on.ca/english/trucks/index.shtml> | 416-212-9409  or  866-587-6770 | 866-668-8297 | 905-704-2360 | 416-246-7166  or 800-387-7736 | 866-668-8297 |
| ***QUEBEC***  <http://www.saaq.gouv.qc.ca/en/index.php> | 418-528-4343 | 418-659-4692 | 418-643-5694 | 800-4634822 | 418-659-4692 |
| ***NEWFOUNDLAND & LABRADOR*** <http://www.gs.gov.nl.ca/drivers/safetycode/index.html> | 709-729-2527 | 709-729-2935 | 877-636-6867 | 709-729-0359 | 709-729-3622 |
| ***NOVA SCOTIA***  <http://www.gov.ns.ca/snsmr/rmv/> | 902-424-3912 | 902-424-2850 | N/A | 902-424-5536 | 902-424-6705 |
| ***NEW BRUNSWICK***  <https://www.pxw1.snb.ca/snb7001/e/2000/2006e.asp> | 506-453-2215 | 506-453-8568 | 506-658-2502 | Point of Entry | 506-453-2404 |
| ***PRINCE EDWARD ISLAND***  <https://www.pxw1.snb.ca/snb7001/e/2000/2006e.asp> | 902-368-5202  or  902-368-5201 | 902-368-5703 | N/A | Point of Entry | 902-368-4070 |

Territories Directory

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Territory and Web Site** | **Registry Office** | **Fuel Tax** | Authority | **Permits** |
| ***YUKON*** <http://www.community.gov.yk.ca/motorvehicles/index.html> | 867-667-5315 | 867-667-5345 | 867-667-5920 | 867-667-5920 |
| ***NORTHWEST TERRITORIES*** <http://www.dot.gov.nt.ca/_live/pages/wpPages/home.aspx> | 867-873-7972 | 877-737-7786 | N/A | 888-803-8773  867-984-3341 |
| ***NUNAVUT***  [www.gov.nu.ca](http://www.gov.nu.ca) | 867-975-7840 |  |  |  |

**For Canadian jurisdictional requirements and contact information please see page 6 of this guide.**

United States Directory

| **State** | **Web Site** | **Permits** | **Prorate Office** |
| --- | --- | --- | --- |
| ALABAMA | <http://www.revenue.alabama.gov/motorvehicle/forms.html#irprule> | 334-242-9069 | 334-242-9008 |
| ALASKA | <http://alaska.gov/akdir1.html#top> | 907-345-7636 | 907-269-5566 |
| ARIZONA | <https://www.azdot.gov/mvd/MotorCarrierServices> | 623-932-2257 | 602-712-6775 |
| ARKANSAS | <http://www.dfa.arkansas.gov/trucking/Pages/default.aspx> | 501-569-2381 | 501-682-4653 |
| CALIFORNIA | <https://www.dmv.ca.gov/portal/dmv/detail/mcs/mcs> | 916-654-4961 | 916-657-7971 |
| COLORADO | <http://www.colorado.gov/revenue/dmv/> | 303-757-9539 | 303-205-5602 |
| CONNECTICUT | <http://ct.gov/dmv/site/default.asp> | 860-594-2880 | 860-263-5281 |
| DELAWARE | <http://www.deldot.gov/index.shtml> | 302-744-2700 | 302-744-2701  202-576-8275 |
| DISTRICT OF  COLUMBIA | <https://dmv.dc.gov/service/trip-permits-commercial-carriers-and-heavy-vehicles> | 202-442-4400 | 202-729-7083 |
| FLORIDA | <http://www.flhsmv.gov> | 850-488-4961 | 850-488-6921 |
| GEORGIA | <https://www.cvisn.dor.ga.gov/Welcome/IRP> | 404-463-3891 | 404-675-6135 |
| IDAHO | <http://itd.idaho.gov/itddmv/> | 208-334-8420 | 208-334-8611 |
| ILLINOIS | <http://www.cyberdriveillinois.com/departments/vehicles/cft/> | 217-782-6271 | 217-782-4815 |
| INDIANA | <http://www.in.gov/dor/4106.htm> | 317-615-7320 | 317-615-7340 |
| IOWA | <http://www.iowadot.gov/mvd/omcs/default.htm> | 515-237-3264 | 515-237-3268 |
| KANSAS | <http://truckingks.org/> | 785-368-6501 | 785-271-3145 |
| KENTUCKY | <http://drive.ky.gov/Pages/default.aspx> | 502-564-7150 | 502-564-4120 |
| LOUISIANA | <http://wwwsp.dotd.la.gov/Pages/default.aspx> | 877-905-3854 | 877-905-3854  225-925-6270 |
| MAINE | <http://www.state.me.us/sos/bmv/> | 207-624-9000  Ext. 52134 | 207-624-9000  Ext. 52135 |
| MARYLAND | <http://www.mva.maryland.gov/vehicles/registration/IRP/index.htm> | 410-582-5734 | 410-787-2971 |
| MASSACHUSETTS | <http://www.mass.gov/rmv/irp/index.htm> | 508-624-0819 | 617-351-9320 |
| MICHIGAN | <http://www.michigan.gov/mdot/0,1607,7-151--60532--,00.html> | 517-373-2120 | 517-322-1097 |
| MINNESOTA | <http://www.dot.state.mn.us/cvo/index.html> | 651-296-6000 | 651-201-7000  651-205-4141 |
| MISSISSIPPI | <http://mdot.ms.gov/portal/home.aspx> | 601-359-1717 | 601-923-7142 |
| MISSOURI | <http://www.modot.mo.gov/mcs/> | 800-877-8499 | 573-751-6433 |
| MONTANA | <http://www.mdt.mt.gov/business/mcs/> | 406-444-7262 | 406-444-6130 |
| NEBRASKA | <http://www.dmv.ne.gov/mcs/index.html> | 402-471-0034 | 402-471-4435 |
| NEVADA | <http://nevadadmv.state.nv.us/mchome.html> | 775-684-4711 | 775-684-4711 |
| NEW HAMPSHIRE | <http://www.nh.gov/safety/divisions/dmv/registration/index.htm> | 603-271-2691 | 603-271-2196 |
| NEW JERSEY | <http://www.state.nj.us/mvc/> | 609-633-9402 | 609-633-9399 |
| NEW MEXICO | <http://www.mvd.newmexico.gov/Pages/Home.aspx> | 505-827-0374 | 505-827-0392 |
| NEW YORK | <http://www.tax.ny.gov/e-services/oscar/pginfofaqs.htm> | 800-972-1233 | 518-473-5834 |
| NORTH CAROLINA | <http://www.ncdot.org/dmv/> | 919-733-7154 | 919-861-3720 |
| NORTH DAKOTA | <http://www.dot.nd.gov/> | 701-328-2621 | 701-328-2725 |
| OHIO | <http://www.dmv.org/oh-ohio/> | 614-357-2804 | 614-752-7587 |
| OKLAHOMA | <https://www.ok.gov/tax/Individuals/Motor_Vehicle/> | 405-521-3036 | 405-521-3036 |
| OREGON | <http://www.oregon.gov/ODOT/MCT/> | 503-378-6699 | 503-378-6699 |
| PENNSYLVANIA | <http://www.dmv.state.pa.us/faq/index.shtml> | 717-787-4033 | 717-346-0608 |
| RHODE ISLAND | <http://www.dmv.ri.gov/> | 401-462-5745 | 401-728-6692 |
| SOUTH CAROLINA | <http://www.scdmvonline.com/dmvnew/default.aspx> | 803-737-1279 | 803-896-3870 |
| SOUTH DAKOTA | <http://www.sdtruckinfo.com/> | 605-698-3925 | 605-773-4111 |
| TENNESSEE | <https://www.tn.gov/tdot> | 615-687-2289 | 615-399-4265 |
| TEXAS | <http://www.txdmv.gov> | 512-465-1784 | 512-374-5250 |
| UTAH | <http://dmv.utah.gov/motorcarriers> | 801-965-4508 | 801-297-6800 |
| VERMONT | <http://dmv.vermont.gov/commercial-services> | 802-828-2064 | 802-828-2071 |
| VIRGINIA | <https://www.dmv.virginia.gov/commercial/> | 804-786-2787 | 866-878-2582 |
| WASHINGTON | <http://www.dol.wa.gov/forms/formsprft.html> | 360-704-6340 | 360-664-1858 |
| WEST VIRGINIA | <http://www.transportation.wv.gov/dmv/Pages/default.aspx> | 304-558-9488 | 304-558-3629 or  304-558-3631 |
| WISCONSIN | <http://www.dot.state.wi.us/business/carriers/index.htm> | 608-266-7320 | 608-266-9900 |
| WYOMING | <http://www.dot.state.wy.us/home/trucking_commercial_vehicles.html> | 307-777-4376 | 307-777-4829 |

For the USA Department of Transportation (DOT) and other US requirements, including contact information, please see page 6 of this guide.

Related Web Sites

Alberta Acts & Regulations: [*http://www.transportation.alberta.ca/525.htm*](http://www.transportation.alberta.ca/525.htm)

Alberta Finance/Fuel Tax: [*http://www.finance.alberta.ca/*](http://www.finance.alberta.ca/)

**Alberta Transportation:** [*http://www.transportation.alberta.ca/*](http://www.transportation.alberta.ca/)

**American Association of Motor Vehicle Administrators:** [*http://www.aamva.org/*](http://www.aamva.org/)

**Canadian Trucking Association Catalogue: *Email* - *automotive.canadian@icgc.ca***

**Canadian Council of Motor Transport Administrators:** [*http://www.ccmta.ca/en/*](http://www.ccmta.ca/en/)

**Internal Revenue Service:** [*http://www.irs.gov/*](http://www.irs.gov/)

**International Registration Plan, Inc.:** [*http://www.irponline.org/*](http://www.irponline.org/)

**International Fuel Tax Association, Inc.:** [*http://www.iftach.org/*](http://www.iftach.org/)

**Queens Printers:** [*http://www.qp.alberta.ca/*](http://www.qp.alberta.ca/)

**Service Alberta:** [*http://www.servicealberta.gov.ab.ca/596.cfm*](http://www.servicealberta.gov.ab.ca/596.cfm)

**Unified Carrier:** [*http://www.ucr.in.gov/*](http://www.ucr.in.gov/)

United States Department of Transportation (USDOT):

* [*http://www.fmcsa.dot.gov/*](http://www.fmcsa.dot.gov/)
* [*https://www.fmcsa.dot.gov/international-programs/canada/commercial-motor-vehicle-cmv-operations-alberta*](https://www.fmcsa.dot.gov/international-programs/canada/commercial-motor-vehicle-cmv-operations-alberta)

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| --- |
| ***Other government departments and the Prorate office share client information.*** |