



TRUCKING TIPS

SEPTEMBER 2016

***Unified
Registration
System
Launch
Extended***

***Tax Amnesty
2015 Update***

***Oversize/
Overweight
Vehicle
Enforcement
Pilot Program***

A Publication for the Motor Carrier Industry

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TRUCKING TIPS

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STORY IDEAS?

Do you have a topic or questions you'd like addressed in *Trucking Tips*?

We always want to hear your suggestions!

Send suggestions and feedback to feedback@dor.in.gov with the subject line "*Trucking Tips* Feedback."

We look forward to hearing from you!

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Simplifying USDOT Registration

Unified Registration System (URS) Launch Extended

As you may recall, the congressionally mandated three-phase launch of the Unified Registration System (URS) began last year. A three-phased approach ensures all involved entities smoothly transition from the old system to a unified regulatory structure.

What is a Unified Registration System?

A URS is an online registration system that streamlines and simplifies the Federal Motor Carrier Safety Administration's (FMCSA) registration process. The new system applies to all entities regulated by FMCSA including, but not limited to, freight and passenger motor carriers, brokers, and freight forwarders. This system will replace FMCSA's existing registration databases with one unified registration system that serves as the source of registration data for FMCSA staff, state licensing and roadside safety enforcement personnel, and motor carrier industry partners.



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What are the phases of the URS launch?

The **first phase** of the URS launch began December 12, 2015. This phase, which is still in process, impacts new registration applicants only. Beginning with the first phase launch, new applicant registrations are completed using the URS online registration application.

However, existing registrants who have a U.S. Department of Transportation (USDOT) number and/or operating authority continue to update their information using the existing processes until the second phase of the URS launch.

The FMCSA recently postponed the launch of the **second phase** of the URS until January 14, 2017, with a new full compliance date of April 14, 2017. Because this effort involves several records, the extended timeline provides a foundation to successfully launch the final stage of the URS.

The second phase of the URS originally was scheduled to launch September 30, 2016, with full compliance required by December 31, 2016.

Beginning January 14, 2017, all entities subject to the Federal Motor Carrier Safety Regulations (FMCSRs) are required to register, process new applications, and update existing records by accessing the URS through FMCSA's online portal. At that time, the FMCSA will no longer accept paper forms or faxed forms.



To learn more about upcoming URS requirements, or to complete a biennial update, carriers can [click here](#).

Other changes in the second phase include:

- USDOT numbers become the sole identifier for all entities under the FMCSA jurisdiction. FMCSA will discontinue issuing Motor Carrier (MC) numbers and Freight Forwarder (FF) numbers when the URS launches. Prior to the launch of the second phase, entities with only MC and FF numbers will be issued USDOT numbers.
- New applicants are required to pay a \$300 registration fee for each registration type including safety registration and operating authority registrations.
- New exempt for-hire and private hazardous materials carriers must have insurance filed on their behalf by insurance carriers before registration is granted.
- New private and exempt for-hire carriers seeking registration must have on file a Designation of Service of Process Agent (Form BOC-3) before registration may be granted.



The **third and final phase** of implementing the URS will launch April 14, 2017. At that time, existing exempt for-hire and private hazardous materials carriers will be required to have insurance filed on their behalf by insurance carriers. Additionally, all private carriers and exempt for-hire carriers will be required to have filed the Designation of Service of Process Agent form. Although existing carriers may begin filing during the second phase, all filings must be submitted by April 14, 2017.

For more information on URS requirements, or to complete a biennial update, carriers can visit www.fmcsa.dot.gov/registration/unified-registration-system.

Tax Amnesty 2015 Update



Indiana's second tax amnesty program, Tax Amnesty 2015, was offered from September 15, 2015 to November 16, 2015. The Tax Amnesty 2015 payment plan deadline was June 15, 2016. The eight week program allowed individual and business taxpayers to pay past-due taxes from periods ending prior to January 1, 2013 free of penalty, interest, and collection fees.

The Indiana Department of Revenue collected more than \$188 million in past-due taxes through Tax Amnesty 2015. Tax Amnesty 2015 was authorized by House Enrolled Act (HEA) 1001, which was signed into law by Governor Pence in May 2015. Of the outstanding taxes collected, HEA 1001 designated that the first \$84 million fund the Indiana Economic Development Corporation's Indiana Regional Cities Initiative.

Due to the success of Tax Amnesty 2015, additional legislation was passed to allocate an additional \$42 million to fund a third city. Six million dollars is allocated to the Indiana Department of Transportation to support operation of the Hoosier State Passenger Rail. Additional taxes collected were deposited into the state's general fund.



Although the Tax Amnesty 2015 program has closed, the department's tax analysts are always here to answer questions or address concerns. Visit www.in.gov/dor/3325.htm for department contact information.

A Look Back In History...

Tax Amnesty 2015 was not the department's only tax amnesty program. The department's first tax amnesty program was in 2005 and allowed taxpayers to pay the base tax for existing tax liabilities for amounts due before July 1, 2004. Similar to Tax Amnesty 2015, if a taxpayer participated in the program, the department waived penalties, interest, and collection fees. In 2005, the

department collected more than \$244 million in delinquent taxes, surpassing the governor's goal by \$179 million! Taxpayers who participated in the 2005 tax amnesty program were not eligible to participate in Tax Amnesty 2015.





Oversize / Overweight Vehicle Enforcement Pilot Program

As vehicle weights increase, the impact on pavement and bridge conditions increases exponentially. One 80,000-pound truck can cause as much pavement damage as 9,600 cars.

A pilot program, launched on June 10, 2016, is leveraging Kapsch TrafficCom's commercial enforcement platform to gather information about oversize/overweight commercial vehicles traveling Indiana's highways. The pilot program is a collaborative effort of the Indiana Department of Revenue, the Indiana Department of Transportation, and the Indiana State Police.

Weigh-in-motion sensors (WIMS) are embedded in the pavement along I-94 in northwest Indiana. These WIMS measure the gross vehicle weight and axle weight of vehicles moving at highway speeds. Camera technology is used in tandem with WIMS to create virtual weigh stations. License plate images are captured from potentially oversize/overweight vehicles. The technology used in the pilot is similar to that used for open road tolling systems like the RiverLink system planned for the Louisville-Southern Indiana Ohio River Bridges.



The Purdue University Joint Transportation Research Program will review the results of the pilot program to validate the accuracy of the sensors. If validated, the results can be used to recommend legislative changes.



If the pilot is successful, drivers deemed to have disregarded the conditions of their permit could be mailed a violation notice.

The Overweight Vehicle Enforcement pilot program will enhance the state's efforts to preserve road and bridge conditions and improve motorist safety. Additionally, modernized enforcement of vehicle weight limits ensures a competitive playing field for businesses that desire to follow state permit rules for overweight and oversize vehicles.

Click here to watch a video regarding the pilot program. For more information regarding OSW permits, visit the department's website at www.in.gov/dor/4243.htm.



Claim the Road Tax Credit

Do you own or lease a vehicle powered by compressed natural gas (CNG)? If so, you may qualify for the road tax credit.

Any carrier who files a motor carrier fuel tax return and owns or leases a vehicle(s) powered by CNG may receive a refund on gas tax, special fuel tax, or motor carrier fuel use tax. The credit is equal to 12 percent of road taxes imposed on a carrier's consumption of CNG per quarter. The credit applies only to gallons consumed in Indiana.

You must maintain adequate records to support the credit and file a claim for refund. The Quarterly Alternative Claim for Refund, Form MCS-AF-101, must be sent with a copy of your quarterly tax return. The quarterly tax returns must be submitted online with the proper payment and filed timely.

Carriers who file a motor carrier fuel tax return and own or lease a vehicle(s) powered by CNG may receive a refund on gas tax, special fuel tax, or motor carrier fuel use tax.

Filing quarterly tax returns late (past the due date shown on the tax return) or failing to submit the quarterly tax return with payment will result in a denial of the claim for credit.

For more information about the road tax credit and other credits, deductions, and exemptions, contact the Indiana Department of Revenue Motor Carrier Services Division at 317-615-7345 or indianamotorfuel@dor.in.gov.



USDOT Biennial Update Reminder

A lot can happen in two years. That's why the Federal Motor Carrier Safety Administration (FMCSA) Unified Registration System (URS) code requires motor carriers to update their census data (MCS-150) every two years.

FMCSA enforces this code by deactivating the U.S. Department of Transportation (USDOT) Numbers of motor carriers who don't meet the existing biennial update requirement. All motor carriers must file the appropriate form before beginning operations and every 24 months thereafter. The form can be filed online at www.safersys.org.

Your USDOT Number determines the date by which you must file. If the next-to-last digit of your USDOT Number is odd, you should file your update in every odd-numbered calendar year. If the next-to-last digit of your USDOT Number is even, you should file your update in every even-numbered calendar year.



Next, you can determine the month in which your update must be filed. Look for the last number of your USDOT Number and use the following schedule to identify the corresponding month. Remember, if you are a motor carrier with an active USDOT Number, you are required to use your USDOT Number personal identification number (PIN) for the biennial update.

You can request that your USDOT Number PIN be delivered by email or letter. Access this feature by going to the FMCSA Safety and Fitness Electronic Records (SAFER) System website at www.safer.fmcsa.dot.gov. From the SAFER website, choose the appropriate link:

- Request a USDOT Number PIN be emailed
- Request a USDOT Number PIN be mailed to the address on file

For more information about your USDOT Number PIN, contact FMCSA at 800-832-5660.



If the USDOT number ends with:	Must file by the last day of:
1	January
2	February
3	March
4	April
5	May
6	June
7	July
8	August
9	September
0	October

Understanding the Audit Process

Did you know the Indiana Department of Revenue is required by law to audit three percent of Indiana-based International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP) carriers each year? That means over a five year period, one in five Indiana carriers will be audited.



What should carriers expect during an audit?

The audit process usually takes six to eight weeks. Carrier companies are contacted by the department's Motor Carrier Services Division at least 30 days before an audit. Next, the auditor schedules an audit at a time reasonably convenient for the company and auditor. In most cases, the IFTA licensee and IRP registrant are audited at the same time.

After an audit is scheduled, the auditor sends a letter confirming the appointment and location. The letter also will detail the years to be audited and records required.

At the scheduled appointment, the licensee/registrant provides the requested records. The length of the audit depends on the types and completeness of records and how well they are organized. The audit may take as little as one business day. However, depending on the operation size, the audit can take up to a week.

After the auditor reviews the required records, he might request additional records or the licensee/registrant might be given more time to provide records that previously were requested but not provided.

After all the requested records have been reviewed, the auditor sits down with licensee/registrant and explains the findings.

The licensee/registrant receives a final audit report and the department's proposed assessment, if applicable. If there is a disagreement with the findings, the licensee/registrant can protest the audit by sending a written request and a copy of the bill to the department within 30 days of the bill date.

However, it is important to note that not all audits result in a bill. To learn more about the department's collection processes and appeal process, visit www.in.gov/dor/3959.htm.

What Records Should I Keep?

Now that you know what to expect during an audit, you might be wondering what records you should keep. For a list, check out page 12 of the February 2016 Trucking Tips.



Upcoming Renewal Reminders

2016 Intrastate U.S. Department of Transportation (USDOT) Renewals

Intrastate USDOT renewals were sent out in early September by the Indiana Department of Revenue Motor Carrier Services Division. These are due back to the Motor Carrier Services Division by November 30, 2016. The mailing address of the Motor Carrier Services Division is on the newsletter.

Intrastate carriers with questions or who need assistance completing the 2016 Intrastate USDOT renewals can contact the Motor Carrier Services Division at 317-615-7350.





2017 Interstate Unified Carrier Registration Renewals

The 2017 Interstate Unified Carrier Registration (UCR) year opens online at www.ucr.in.gov on October 1, 2016. You must register/pay online on or before December 31, 2016 to be legal for January 1, 2017. Those who do not want to renew online can visit the UCR website, print the 2016 UCR application, and follow the instructions to mail the application with payment.

Important Dates

Each issue highlights the upcoming months' key dates. Find a complete due dates list [online](#).

Note, if the due date shown falls on a weekend or federal or state holiday, the payment is due on the next business day.

September 15

- International Registration Plan (IRP) and Base Plate Registration (BPR) renewal due date if mailing for November staggered month
- Deadline for October renewals for penalty
- IFTA-1 and MCFT-1 – Fuel Tax Renewal Applications Now Accepted

October 15

- IRP and BPR renewal due date if mailing for December staggered month
- Deadline for November renewals for penalty
- Commercial Excise Tax Rate change for effective date of January 1st and any new Wheel Tax county
- M-233T – OSW Annual Toll Road Request Gate Permits due



October 20

- M-213 – Special Weight Quarterly Trip Fees (3rd Quarter)

October 31

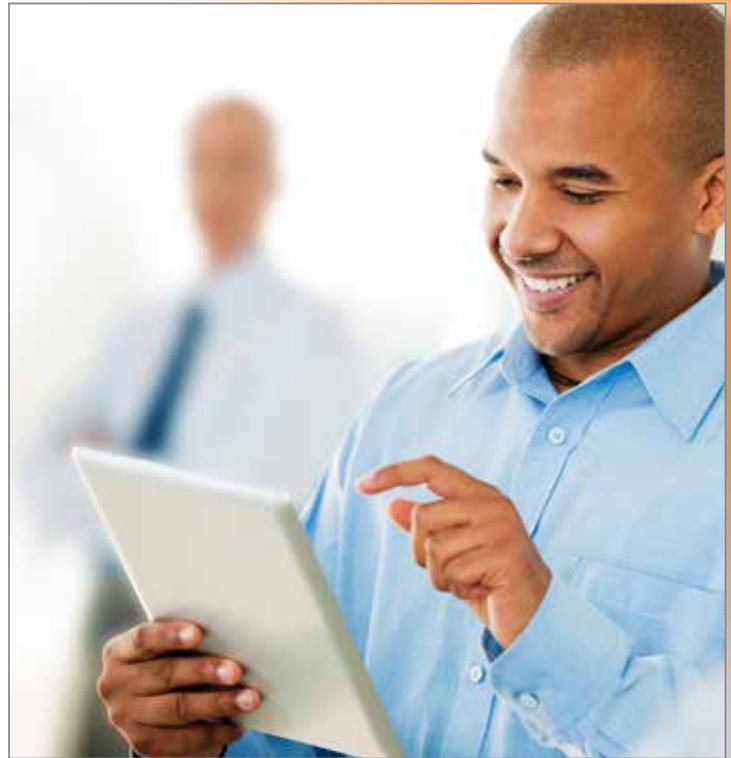
- MCFT-101 – Interstate Motor Carrier Fuel Tax (3rd Quarter Return)
- IFTA-101 – International Fuel Tax Agreement (3rd Quarter Return)
- MCS-1789 – Proportional Use Claim (3rd Quarter)

November 15

- IRP and BPR renewal due date if mailing for January staggered month
- Deadline for December renewals for penalty

November 30

- BAS-1 (or reprinted BAS-1A) – Indiana Business Authorization and Safety Application for Intrastate Carriers
- BAS-2UCR – Renewal application for interstate carriers



December 15

- IRP and BPR renewal due date if mailing for February staggered month
- Deadline for January renewals for penalty

December 31

- M-211 – Renew OSW Special Weight Registration
- M-233T – OSW Annual Toll Road Gate Permits can be requested online
- IFTA-1 and MCFT-1 – Renewal applications are due

Contact Us

It is important for motor carriers to know the various ways they can contact the Indiana Department of Revenue's Motor Carrier Services Division if they need help or want to receive critical updates.



**General Customer Service
Motor Carrier Services Division**

7811 Milhouse Road, Suite M
Indianapolis, IN 46241
317-615-7200

IRP Services

IndianaIRP@dor.in.gov
317-615-7340

OSW Services

IndianaOSW@dor.in.gov
317-615-7320

IFTA/MCFT (Fuel Tax) Services

IndianaMotorFuel@dor.in.gov
317-615-7345

USDOT and UCR Services

IndianaSafety@dor.in.gov
317-615-7350

For previous editions of
Trucking Tips, [click here](#).



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Trucking Tips is a publication produced by the Indiana Department of Revenue twice a year to update taxpayers about the laws and changes that affect the trucking industry throughout the state.

