



# Commercial Motor Vehicle Guidebook

May 2021



*Motor Carrier Services*

**Indiana Department of Revenue**

*The Motor Carrier Services Commercial Motor Vehicle Guidebook* is prepared based on Indiana's laws and regulations. However, because the Indiana General Assembly meets annually, the information contained in this booklet is subject to change. This booklet is provided as a guide and not intended to provide strict interpretations of Indiana law. Although every effort has been made to ensure that the enclosed information is accurate and complete, please visit the Motor Carrier Services Division of the Indiana Department of Revenue's website at [dor.in.gov/mcs](http://dor.in.gov/mcs) for more information.

# Table of Contents

<b>Introduction</b> .....	3
<b>Indiana Trucking Requirements - Overview</b> .....	4
<b>Insurance Requirements</b> .....	5
<b>Safety Requirements</b> .....	5
<b>Equipment Requirements</b> .....	6
Inspections and Out-of-Service Orders .....	6
<b>Questions About Regulations</b> .....	7
<b>Fuel &amp; Road-Use Taxes</b> .....	7
Motor Carrier Fuel Tax (INTRA) .....	7
International Fuel Tax Agreement .....	8
Exempt Vehicles .....	8
Application and Registration for Fuel Tax .....	9
Account Changes .....	10
Quarterly Tax Reports .....	11
Lease Agreements .....	12
5-Day Trip Permit .....	13
Proportional Use Credits .....	13
<b>International Registration Plan</b> .....	13
IRP Plate Requirements .....	14
Registration Requirements .....	14
3-Day Trip Permit .....	15
Hunter's Permit .....	15
45-Day Temporary Permits .....	15
<b>Oversize/Overweight Vehicle Permits</b> .....	16
Types of Permits .....	16
Costs of Routine Permits .....	17
Setting Up an Account .....	18
Setting Up a Payment Method .....	19
Ordering a Permit .....	19
Violations to Permits .....	20
<b>Guidelines for Indiana USDOT Number and Marking Requirements</b> .....	20
Who Must Have a US DOT Number .....	20
How Do I Get a US DOT Number .....	20
Fees .....	20
Insurance .....	20
<b>Vehicle Markings</b> .....	21
<b>Unified Carrier Registration System</b> .....	21
<b>Indiana Motor Carrier Operating Authority</b> .....	22
Who Needs This Authority .....	22
What is the Operating Authority .....	22
Application Process .....	22
Account Changes .....	23
Tariffs & Schedules .....	23
<b>For Additional Information or Assistance</b> .....	24
<b>Glossary</b> .....	25

# Introduction

Commercial motor vehicles travel more than 9.5 billion miles in Indiana each year. The movement of these vehicles impacts the safety conditions and traffic patterns of Indiana's roads, as well as the physical demands placed on them. These roads play a large role in Indiana's economic success.

The Motor Carrier Services Division (MCS) of the Indiana Department of Revenue (DOR) seeks to provide guidance and service to motor carrier companies, commercial drivers, and residents of Indiana through the fair administration of state and federal laws that govern the commercial use of Indiana's roads.

MCS oversees many areas that affect the commercial transportation industry. This guidebook provides a summary of the various services MCS provides. The guidebook also contains contact information for other state agencies and federal offices that may be useful for commercial vehicle operators and owners.

# Indiana Trucking Requirements — Overview

## Interstate

**Yes.**  
See page 8

**Yes.**  
See page 13

**Yes.**  
See page 20

**Yes.**  
See page 5

**No.**  
See page 22

**Yes.**  
See page 16

### Fuel Tax:

A vehicle that has two axles with a gross vehicle weight or registered weight in excess of 26,000 lbs. and:

- Has three axles or more
- Is traveling in combination with a combined gross vehicle weight or combined registered weight in excess of 26,000 lbs.

A commercial passenger vehicle that seats more than nine passengers, in addition to the driver and is:

- A road tractor
- A tractor truck

### International Registration Plan (Plates, Registration, and Titles):

A truck with three or more axles or when the combination gross weight is more than 26,000 lbs.

### Vehicle Marking:

- Over 10,001 lbs. or GVWR/CGVWR;
- A passenger vehicle that seats nine or more, including the driver; or
- A carrier requiring hazardous materials placards.

### USDOT, UCR, Safety and Insurance:

If the vehicle is:

- For hire, or
- Private, transporting hazardous material

### Intrastate Operating Authority:

- Transporting passengers for hire, or
- Transporting household goods for hire

### Oversized/Overweight Permits:

- Over 80,000 lbs. gross weight, or
- Over 20,000 lbs. on a single axle, or
- Over 34,000 lbs. on a tandem axle, or
- Over 8 feet, 6 inches wide, or
- Over 13 feet, 6 inches high, or
- Over 40 feet long for a single vehicle, or
- Over 60 feet long for a two-vehicle combination, excluding semi tractor trailer.

## Intrastate

**Yes.**  
See page 7

**No.**  
See page 13

**Yes.**  
See page 20

**Yes.**  
See page 5

**Yes.**  
See page 22

**Yes.**  
See page 16

## Insurance Requirements

### What are the insurance requirements?

For-hire carrier transporting nonhazardous property in a vehicle with a gross vehicle weight rating (GVWR) of 10,001 lbs. or more – \$750,000.

Private and/or for-hire carrier transporting hazardous material – \$1,000,000 to \$5,000,000.

For-hire carrier transporting passengers in a vehicle with a seating capacity of 15 or fewer – \$1,500,000.

For-hire carrier transporting passengers in a vehicle with a seating capacity of 16 or more – \$5,000,000.

For-hire carrier transporting nonhazardous property in a vehicle with a GVWR of 10,000 lbs. or less – \$300,000.

### What type of insurance form do I file for a USDOT or Indiana identification number?

If you are an intrastate for-hire carrier and/or a private hazardous materials carrier, you must file a Form E, Indiana insurance filing. Your insurance company can provide you with a Form E. If you have active FHWA/MC authority, you **do not** have to submit the Form E filing.

Foreign carriers (Canadian and Mexican) must carry a copy of the MCS90/MCS82 in the vehicle when traveling throughout the United States as proof of financial responsibility.

For more information about insurance requirements or filings, call 317-615-7350.

## Safety Requirements

### What safety requirements will I encounter as a professional truck driver?

Indiana has adopted the following Federal Motor Carrier Safety Regulations as Indiana law.

A commercial motor vehicle (CMV) is any self-propelled or towed motor vehicle used on a highway in interstate and/or intrastate commerce to transport passengers or property when the vehicle:

- Has a GVWR, gross combination weight rating, gross vehicle weight, or gross combination weight of 4,536 kg (10,001 lbs.) or more, whichever is greater; or
- Is designed or used to transport more than 8 passengers (including the driver) for compensation or unless the vehicle otherwise meets the definition of CMV (10,001 GVWR); 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 that requires a placard.

To view a complete list of safety regulations, you can visit the Federal Motor Carrier Safety Administration website at [www.fmcsa.dot.gov/regulations/title 49/b/5/3](http://www.fmcsa.dot.gov/regulations/title%2049/b/5/3).

The following list provides a reference for finding the citations in the legal code.

Transportation of Hazardous Materials Requirements:

- 49CFR Part 107, Hazardous Materials Program Procedures
- 49CFR Part 171, General Information and Definitions
- 49CFR Part 172, Hazardous Materials Tables
- 49CFR Part 173, Shippers General for Shipments
- 49CFR Part 177, Carrier by Public Highway
- 49CFR Part 178, Specifications for Packaging
- 49CFR Part 180, Continuing Qualification & Maintenance of Packaging

### Safety Requirements:

- 49CFR Part 382, Controlled Substances, Alcohol Use and Testing
- 49CFR Part 383, Commercial Driver's License Standards; Requirements and Penalties
- 49CFR Part 385, Safety Fitness Procedures
- 49CFR Part 386, Rules of Practice for Motor Carrier, Intermodal Equipment Provider, Broker, Freight Forwarder, and Hazardous Materials Proceedings
- 49CFR Part 387, Minimum Levels of Financial Responsibility for Motor Carriers
- 49CFR Part 390, Federal Motor Carrier Safety Regulations; General
- 49CFR Part 391, Qualifications of Drivers and Longer Combination Vehicles (LCV) Driver Instructors
- 49CFR Part 392, Driving of Motor Vehicles
- 49CFR Part 393, Parts and Accessories Necessary for Safe Operation
- 49CFR Part 395, Hours of Service of Drivers
- 49CFR Part 396, Inspection, Repair, and Maintenance
- 49CFR Part 397, Transportation of Hazardous Material; Driving and Parking Rules
- 49CFR Part 398, Transportation of Migrant Workers

These regulations apply to CMV trucks and combination vehicles with a manufacturer's GVWR or a combined gross vehicle weight rating (GVWR-CGVWR) of 10,001 lbs. (4,536 kg) or more; to vehicles hauling hazardous materials in a quantity that requires placards; and to vehicles designed to transport more than eight passengers (including the driver).

Effective March 2010, Indiana exempts: intrastate, not-for-hire, non-CDL required vehicles from the FMCSRs entirely.  
8-2.1-24-3(6)

## Equipment Requirements

### **Am I required to carry any special equipment?**

Yes, every bus, truck, truck tractor, and vehicle driven in a tow-away operation greater than 10,000 lbs. GVWR/GVWR must be equipped with:

- A fire extinguisher
- Spare fuses
- Warning devices for stopped vehicles or three bidirectional emergency reflected triangles

### **What equipment must be spot-checked before each trip?**

- Service brakes, including trailer-brake connections
- Parking brake
- Steering mechanism
- Lighting devices and reflectors
- Tires
- Horn
- Windshield wipers
- Rear-vision mirror(s)
- Coupling devices
- Wheels and rims
- Emergency equipment

## Inspections and Out-of-Service Orders

### **Is the Commercial Vehicle Safety Alliance (CVSA) decal now being used when inspections are performed?**

Yes, Indiana issues Commercial Vehicle Safety Alliance decals to carriers after they have successfully completed a Level One North American Standard Inspection and are found to have no critical item violations.

### **What criteria would an officer use to determine whether a truck displaying a valid decal should be reinspected?**

Any truck, displaying a valid decal or not, should be reinspected if an obvious violation is observed. A CVSA decal does not exempt a motor carrier from any inspection when approached by an officer.

**Are there differences between the FMCSA and CVSA out-of-service criteria?**

Yes. FMCSA puts the company out of service, and CVSA puts the driver and/or vehicle out of service.

The CVSA and the FMCSA work together to establish the out-of-service criteria that are used by inspectors throughout all states and regions.

**Are out-of-service decisions made only according to these standards, or can a truck be placed out of service for other reasons?**

Out-of-service decisions are made according to the standards set forth by the CVSA. Copies of the CVSA out-of-service criteria may be obtained for a fee by contacting the Commercial Vehicle Safety Alliance.

Commercial Vehicle Safety Alliance  
6303 Ivy Lane, Suite 310  
Greenbelt, MD 20770-6319  
301-830-6143  
301-830-6144 (fax)  
[CVSAhq@cvsa.org](mailto:CVSAhq@cvsa.org)

**Questions about Regulations****Whom do I contact with other safety questions?**

If you have any questions concerning size and weight, oversize load escorts, hazardous material, compliance reviews, or other matters related to the enforcement of commercial vehicle rules and regulations, visit the Indiana State Police website at [www.in.gov/isp](http://www.in.gov/isp) or call 317-615-7373, option 0.

**How can I get a copy of the Motor Carrier Safety Regulations?**

The Federal Motor Carrier Safety Regulations are available at most large truck stops or through any printing agency that specializes in printing federal regulations.

J.J. Keller & Associates, Inc.  
3003 W. Breezewood Lane  
P.O. Box 368  
Neenah, WI 54957-0368  
877-564-2333  
[www.jjkeller.com](http://www.jjkeller.com)

Label Master  
5724 N. Pulaski Road  
Chicago, IL 60646-6797  
800-621-5808  
[www.labelmaster.com](http://www.labelmaster.com)

**Fuel and Road-Use Taxes**

Generally, all carriers traveling in or through Indiana in commercial motor vehicles must file and pay fuel and road-use taxes. All vehicles should be properly registered and have annual compliance decals displayed. The method of registration will vary based on whether the carrier is an interstate (travels in more than one state) or intrastate (travels only in Indiana) motor carrier.

**Motor Carrier Fuel Tax (INTRA)**

The following commercial vehicles that travel only in Indiana, have an Indiana base plate issued by the Indiana Bureau of Motor Vehicles, and are considered qualified vehicles, are subject to the Indiana Motor Carrier Fuel Tax and Intrastate Licensing Requirements:

- A vehicle that has two axles with a gross vehicle weight or registered weight in excess of 26,000 lbs.
- A vehicle that has three axles or more, regardless of weight.

- A vehicle traveling in combination (power unit and trailing unit) with a combined gross vehicle weight or combined registered weight in excess of 26,000 lbs.
- A road tractor that has two axles with a gross vehicle weight or registered weight less than 26,000 lbs. that travels only in Indiana.
- A tractor truck that has two axles with a gross vehicle weight or registered weight less than 26,000 lbs. that travels only in Indiana.

### **International Fuel Tax Agreement**

The following commercial vehicles that travel regularly outside the state of Indiana in two or more jurisdictions and have an Indiana IRP-apportioned plate, transporter plates, bus plates, or farm plates are considered qualified vehicles subject to the International Fuel Tax Agreement (IFTA) filing and licensing requirements:

- A vehicle that has two axles with a gross vehicle weight or registered weight in excess of 26,000 lbs.
- A vehicle that has three axles or more, regardless of weight; or
- A vehicle traveling in combination (power unit and trailing unit) with a combined gross vehicle weight or combined registered weight in excess of 26,000 lbs.
- A road tractor that has two axles with a gross vehicle weight or registered weight less than 26,000 lbs. that travels in Indiana or other jurisdictions.

### **Carriers with both INTRASTATE and IFTA subject vehicles**

If your fleet consists of qualified vehicles that have IRP-apportioned plates and travel outside of Indiana, as well as qualified vehicles that have Indiana base plates and travel only inside the state of Indiana, you will need to have an IFTA license for licensing and filing requirements for the entire fleet.

### **Exempt Vehicles**

A number of vehicles are exempt from the Indiana Motor Carrier Fuel Tax and are not required to display fuel tax compliance decals and license cards if they travel only in Indiana.

However, the following vehicles may be subject to other jurisdictions' motor carrier fuel taxes and are commonly required to display fuel-tax compliance decals and IFTA license cards should they leave the state of Indiana:

- Vehicles operated by the State of Indiana or a political subdivision thereof
- Vehicles operated by the United States or by an agency of states in which Indiana participates
- School buses operated by, for or on behalf of a state, a political subdivision of a state or a private or privately operated school
- Vehicles used in casual or charter bus operations
- Vehicles registered by the Indiana Bureau of Motor Vehicles as farm trucks, farm trailers or farm semi trailers and tractors, or under a similar law of another state
- Intercity buses
- Vehicles displaying a dealer registration plate
- Recreational vehicles

Generally, motor carriers may not hold both an Indiana intrastate fuel-tax license and an IFTA license. Additional jurisdiction exemptions can be found at [www.iftach.org](http://www.iftach.org) or by contacting the jurisdictions directly.

### **How do I determine if Indiana is my base jurisdiction for IFTA purposes?**

Indiana is the base jurisdiction if qualified motor vehicles are based in Indiana for registration purposes and:

- Operational control and operational records of the motor carrier's qualified motor vehicles are maintained or can be made available in Indiana; and
- Some mileage is accrued by qualified motor vehicles in Indiana.

## Application and Registration for Fuel Tax

### How do I open a new fuel tax account?

Contact the Motor Carrier Services Division of the Indiana Department of Revenue in person, by mail, or by telephone at 317-615-7345 to obtain Form MCFT-1, Application for Intrastate Motor Carrier Fuel Tax Annual permit, or Form IFTA-1, International Fuel Tax Agreement License Application. These forms are also available on the Motor Carrier Services Division website at [dor.in.gov/tax-forms/motor-carrier-forms-and-applications/](http://dor.in.gov/tax-forms/motor-carrier-forms-and-applications/).

### What information do I need to complete an IFTA-1 or MCFT-1 application?

- Federal employer identification number or Social Security number of sole owner
- Indiana tax identification number (if one has already been assigned)
- Proof of business domicile in the State of Indiana
- A valid IRP account number; proof of IRP registration lease; or proof of farm, bus, or transporter plate registration for IFTA-1
- A valid USDOT number or an interstate authority lease for IFTA-1
- A valid Indiana DOT number for MCFT-1

After the application and registration fee have been processed, you will receive your license/cab card and compliance decals.

### How many fuel tax/license cab cards and compliance decals are required per carrier?

Each carrier receives one fuel tax license card. You are required to make a copy of the license card for each vehicle. Keep the original with your company records.

Each intrastate carrier (travels only within Indiana) receives one decal for each vehicle operated by the carrier. This decal must be placed on the driver's side of each power unit, and the intrastate Motor Carrier fuel-tax annual permit/license card must be carried in the vehicle at all times.

Each interstate (IFTA) carrier receives a set of two decals for each vehicle. These decals must be placed on the exterior portion of both sides of the power units. The IFTA cab card must be carried in the vehicle at all times.

If a vehicle is leased and operated by more than one carrier, in addition to displaying the compliance decal and fuel tax license card, a reproduced copy of the *operating* carrier's lease must be displayed in the vehicle. The *operating* carrier is the carrier who is responsible for reporting and remitting the Motor Carrier fuel tax and surcharge tax as outlined in the lease.

### When do the annual license card and compliance decal expire?

The license card and compliance decal expire on **December 31** of each year.

### How do I renew my account?

The Indiana Department of Revenue sends a reminder to motor carrier accounts by **September 1** of each year. Renewal applications should be submitted online no later than **November 1** each year to ensure credentials are mailed out **November 15**.

IFTA and Intrastate Motor Fuel Tax accounts that are revoked, are missing quarterly returns, are not in compliance with Indiana Motor Carrier Services requirements, or have listed tax liabilities with the State of Indiana will not be renewed until they are in a satisfactory status.

### Where can I renew my annual license?

A carrier can renew with the Motor Carrier Services Division of the Indiana Department of Revenue in person, or on the MCS website (<https://motorcarrierirp.in.gov/mcsd/mcsdHome>).

Indiana Department of Revenue  
Motor Carrier Services Division  
Motor Carrier Fuel Tax/IFTA  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241

## Account Changes

### Can my license be revoked and/or my renewal be denied?

Licenses can be revoked or denied if you:

- Have not filed the required quarterly reports.
- Have not paid the correct amount of tax due on these reports.
- Have failed to file all tax returns or information reports or to pay all taxes, penalties and interest required by the Indiana Department of Revenue.
- If you're quarterly returns did not show activity in Indiana, for three consecutive quarters.

### If I receive a new federal employer identification number (FEIN) or Social Security number (SSN), do I need to obtain a new annual license?

Yes, anytime the legal ownership changes, a new entity is created, or a division is made a subsidiary, a new annual license must be obtained.

If the FEIN or SSN change is only for correction purposes, the original annual permit can be retained by the carrier.

### Are the fuel tax license card and compliance decals transferable?

No.

### What if the vehicle is sold or traded?

Compliance decals are assigned to the carrier, not the truck. If the vehicle is sold or traded, the decal cannot be assigned to the new carrier and must be removed from the vehicle. A new decal must be obtained under the authority of the new owner's Motor Carrier fuel tax annual license.

### What if I wreck my truck or have it repainted?

A carrier can get a new compliance decal for a vehicle if the original decal has been lost or destroyed.

Contact the Motor Carrier Services Division in person, by phone, or online at <https://motorcarrierirp.in.gov/mcsd/mcsdHome> for additional/replacement decals:

Indiana Department of Revenue  
Motor Carrier Services Division  
Motor Carrier Fuel Tax\IFTA  
7811 Milhouse Road, Suite M  
317-615-7345

### What if I misplace one of my annual license cards?

Upon request, the Motor Carrier Services Division will issue a duplicate annual license card to the carrier if the original is lost. Contact the Motor Carrier Services Division in person, by phone, or online at <https://motorcarrierirp.in.gov/mcsd/mcsdHome> for a replacement license card.

### Is a carrier who operates a commercial motor vehicle displaying a dealer registration plate, or transport plate, required to obtain an annual permit/license card and compliance decal for that vehicle?

A carrier displaying a dealer registration plate is exempt from obtaining a Motor Carrier fuel tax license and compliance decals.

Carriers who display a transport plate are required to obtain an intrastate Motor Carrier fuel tax annual permit/license card or IFTA license card and respective compliance decals.

### How do I close my fuel tax account with Motor Carrier Services?

To close your fuel tax account, it must be current with Motor Carrier Services. After filing all returns and making any payments, you must make your request to close your account in writing. You must also return your annual license cards and compliance decals to the Motor Carrier Services Division.

## Quarterly Tax Reports

### Which reports are required to be filed by motor carriers?

A quarterly report (IFTA-101 or MCFT-101) must be filed by all carriers who hold an Indiana or IFTA motor carrier fuel tax annual license. This return is required regardless of activity.

### When must the quarterly reports be filed?

Quarterly reports must be postmarked no later than the last day of the month that immediately follows the end of the quarter.

### Quarter tax period report due dates

Quarter	Date of Quarter	Deadline
1st Quarter	Jan. 1 — March 31	April 30
2nd Quarter	April 1 — June 30	July 31
3rd Quarter	July 1 — Sept. 30	Oct. 31
4th Quarter	Oct. 1 — Dec. 31	Jan. 31

### How do I file my quarterly reports?

All filings are now required to be made online. Quarterly reports can be found and filed at <https://motorcarrierip.in.gov/mcsd/mcsdHome>.

### What type of information do I need to complete a quarterly report?

The following information is required to complete the quarterly tax returns. You will need information regarding:

- Miles traveled in Indiana;
- Miles traveled in other states (if IFTA);
- Miles traveled while using a trip permit;
- Gallons of motor fuel purchased and consumed (placed in the fuel tank of a qualified vehicle) by jurisdiction by fuel type; and
- The number of qualified motor vehicles operated, by fuel type.

### How do I correct any errors after I have filed my original quarterly report?

You can make corrections by filing an amended quarterly report online at <https://motorcarrierip.in.gov/mcsd/mcsdHome>.

### Are there any penalties for not filing quarterly reports or for filing late?

Yes. The following penalties may be imposed:

- A \$50 penalty or 10 percent, whichever is greater, is due on any late remittance;
- A \$50 penalty is due for any late report when no remittance is due;
- The license tax annual permit may be revoked or renewal denied; and
- A carrier that fails to file a quarterly report is subject to a civil penalty of \$300 for each report that is not filed.

### Record keeping requirements

All license holders must keep all the records necessary for the administration of the fuel and use taxes, including:

- Miles traveled in Indiana;
- Miles traveled in other states;
- Gallons of motor fuel consumed;
- Gallons of motor fuel purchased;
- Tax paid; and
- The number of qualified motor vehicles operated, by fuel type.

To verify the amount of tax-paid fuel purchased in bulk, or purchased from service stations, the taxpayer must keep the original invoices.

Service station purchase records must include:

- The date of the purchase;
- The name and address of the seller (may be added by credit card imprint);
- The name of the purchaser;
- The number of gallons purchased;
- The type of product purchased;
- The price per gallon; and
- The unit number of the vehicle for which the fuel was purchased.

Records of tax paid on fuel withdrawn from bulk storage tanks must include:

- The date of withdrawal;
- The number of gallons withdrawn;
- The type of fuel withdrawn;
- The unit number of the vehicle for which the fuel was purchased; and
- The purchase and inventory records.

## Lease Agreements

### Who is responsible for filing quarterly reports and paying the Motor Carrier fuel tax when a vehicle is leased?

Every qualified motor vehicle leased to a carrier is subject to the same fuel tax requirements as any qualified motor vehicle owned by a carrier.

The most common questions surround the issue of who is liable for the tax reporting.

Generally, the registered owner of a vehicle is the required fuel tax license holder. The owner has the option to contract with the driver (or carrier) who is leasing the vehicle to have him pay the fuel taxes; however, both the license holder and the driver (or carrier) are held jointly liable for unpaid taxes.

There are a few exceptions with specific short-term leases.

### Rental and leasing – short-term leases

In the case of an owner regularly engaged in the business of leasing or renting motor vehicles, without drivers, to others for 29 days or less, the owner must report and pay the fuel use tax *unless*:

- The owner has a written rental contract that designates the driver (or carrier) leasing the vehicle as the party responsible for reporting and paying the fuel use tax; **and**
- The owner has a copy of the driver's (or carrier's) valid IFTA fuel tax license.

### Household goods carriers

In the case of household goods carriers using independent contractors, agents, or service representatives under intermittent leases, the party responsible for motor fuel use tax is:

- The driver (or carrier), if the qualified motor vehicle is being operated under the driver's (or carrier's) jurisdictional operating authority; or
- The owner, if the qualified motor vehicle is being operated under the owner's jurisdictional operating authority.

### Independent contractors – short-term leases

In the case of a carrier using independent contractors under short-term leases of 29 days or less, the owner reports and pays all fuel use taxes.

### Independent contractors – long-term leases

In the case of a carrier using independent contractors under long-term leases of 30 days or more, the owner and driver (carrier) are given the option of designating which of them will report and pay the motor fuel use tax. If there is no written agreement or contract, or if the written document is silent regarding responsibility for reporting and paying fuel-use tax, **the driver (or carrier) is responsible** for reporting and paying fuel use tax.

For more information on IFTA, visit the [IFTA/MCFT section](#) of our website at [dor.in.gov/mcs](http://dor.in.gov/mcs).

## 5-Day Trip Permits

### What is a 5-day trip permit?

Instead of obtaining an annual license and paying the quarterly tax imposed, you may be issued a 5-day trip permit from a permit service. The 5-day trip permit authorizes the carrier to operate a commercial motor carrier in or through Indiana for a period of five consecutive days.

**Note:** 5-day trip permits are issued only by permit services, with a fee of \$50 plus any permit service charges.

## Proportional Use Credit

### Can a carrier take credit on its IFTA-101 or MCFT-101 quarterly tax return for taxable fuel used to power its power take-off units?

No. A motor carrier who is seeking a proportional use credit (PUC) of taxes paid on motor fuel consumed in a power take-off unit (PTO) must first be certified by the Indiana Department of Revenue. After PUC certification, the carrier is eligible to file the MCS-1789 Claim for Proportional Use Credit. The credit can be claimed for all qualified motor vehicles that have a common fuel reservoir used to both propel the vehicle and power some other commercial-purposed PTO of the vehicle. The motor carrier must file Form Prop-1, Proportional Use Credit Certification Application. The application must be received by April 1 to be eligible to file claims for the credit during the first quarter of the same year. The carrier must also file Form MCS-1789, Claim for Proportional Use Credit, each quarter. Prop-1 and MCS-1789 are available from MCS in person, by mail, by telephone, or on the MCS website at [dor.in.gov/tax-forms/motor-carrier-forms-and-applications/](http://dor.in.gov/tax-forms/motor-carrier-forms-and-applications/).

Indiana Department of Revenue  
Motor Carrier Services Division  
Motor Carrier Fuel Tax\IFTA  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241  
317-615-7345

### Alternative claim for refund

Certain vehicles may qualify for an alternative fuel refund (AFR). Any carrier that files a Motor Carrier Fuel Tax return and has any vehicle(s) utilizing compressed natural gas to propel their vehicles may receive a 12% refund. The credit applies only to gallons consumed in Indiana. You must maintain adequate records to support the credit, and you must file a claim for refund (MCS-AF101).

**Caution:** This claim and any resulting refund cannot be claimed on the quarterly return. The MCS-AF101 must be filed at the same time as the quarterly return, however. The quarterly tax returns must be submitted with the proper payment and filed timely.

**Filing your quarterly tax return late (per the due date shown on the tax return) or failure to submit quarterly tax returns (MCFT-101 or IFTA-101) with payment will result in denial of your claim for credit.**

## International Registration Plan

### What is IRP?

The International Registration Plan (IRP) is an agreement among the states of the United States and provinces of Canada that allows the proportional registration of fleets of vehicles. Its purpose is to issue one registration plate and cab card to each fleet vehicle, rather than one for each state and Canadian province in which the vehicle travels. The apportioned plate allows both interstate and intrastate operation.

A carrier registers in its base state or Canadian province, declares the mileage of the fleet's operations everywhere the carrier travels, declares the registered weight in each state, and pays all registration fees on one bill with its base state.

The base state is responsible for calculating, billing, and collecting fees for all IRP jurisdictions in which the carrier is operating. The base state also informs the other jurisdictions and distributes the collected fees.

## IRP Plate Requirements

### Where do I get IRP apportioned plates?

Indiana apportioned IRP plates are available through the Motor Carrier Services Division of the Indiana Department of Revenue. IRP plates cannot be purchased at the Indiana Bureau of Motor Vehicles. You can process, pay for, and print credentials without ever leaving your home or office. You can log in at [motorcarrier.dor.in.gov](http://motorcarrier.dor.in.gov) to get 24-hour service at your fingertips. Any new IRP application must be mailed or faxed to the address listed here:

Indiana Department of Revenue  
Motor Carrier Services Division  
IRP Unit  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241  
317-615-7200  
Fax: 317-615-7310 or 317-615-7280

Appointments at the MCS Customer Service Center are required to open new IRP or IFTA accounts. Schedule an appointment [online](#) or by calling 317-615-7200, Monday through Friday, 8 a.m. - 4:30 p.m. EST. Walk-in service for other motor carrier transactions is available during normal business hours.

Appointments, including those for service providers, are limited to one person or one account per scheduled appointment.

### When should I have my new plates mounted?

New apportioned plates and cab cards must be displayed by 12 a.m. on the first day of the new registration period. An apportioned plate must be displayed on the fronts of tractors, truck-tractors, and dump trucks. They must also be displayed on the rears of trucks, trailers, and buses. The cab card must be carried in the vehicle for which it is issued.

### What happens if I don't have new plates on my vehicles?

Vehicles not displaying the current license plate, current cab card, valid trip permit, or temporary registration in lieu of credentials are in violation and the driver is subject to law enforcement action. Enforcement action includes, but is not limited to, violation citations, fines, and vehicle impoundment.

## Registration Requirements

### Which types of vehicles should I register under the IRP?

The following vehicles that travel in two or more IRP member jurisdictions are required to be registered and are considered "apportion-able vehicles":

- Power units having three or more axles regardless of weight;
- Vehicles having a gross weight in excess of 16,000 lbs.; and
- Vehicles used in combination when the gross weight of the combination exceeds 26,000 lbs.

### Are any vehicles exempt from registering in IRP?

Yes. Exempt vehicles are:

- Chartered buses;
- Recreational vehicles;
- Vehicles displaying restricted plates (commodity, area, mileage restrictions), such as farm plates;
- City pick-up and delivery vehicles;
- Vehicles displaying special-machinery plates; and
- Government vehicles.

### What information will slow down the processing of my request for plates?

Whether you are completing a renewal application or a new application, certain information and documents are required before we can issue your credentials. Be aware that the following information is required to help ensure problem-free processing:

- Place of business—Your established place of business in Indiana must be verifiable.
- Proof of ownership (title)—A valid Indiana title or a title application is required.
- Lease agreement—A copy of the existing lease agreement (if applicable) is needed.

- Proof of financial responsibility—Valid insurance information.
- Federal heavy vehicle use tax (FHVUT)—Proof of payment of the current FHVUT (Form 2290) must be verified.
- US DOT number—All registrants **must** have a US DOT number.
- Valid IFTA license.
- Unified Carrier Registration—UCR registration must be verified.

### **Base Plate Registration (BPR)**

The Indiana Department of Revenue’s Motor Carrier Services Division has assumed responsibility for base plate registrations from the Indiana Bureau of Motor Vehicles for companies with 25 or more commercial vehicles weighing 26,001 lbs. or more. For more information, visit [dor.in.gov/motor-carrier-services/base-plate-registration-bpr/](http://dor.in.gov/motor-carrier-services/base-plate-registration-bpr/).

### **3-Day Trip Permit**

#### **What if I travel through Indiana only occasionally?**

In lieu of the permanent registration credentials, an Indiana IRP 3-day trip permit is required for all out-of-state carriers who are properly registered and insured in their base states, but who have not apportioned for Indiana and wish to drive in or through the state of Indiana.

The permit must be secured prior to entry and must remain with the vehicle while in the state.

Refunds or credit cannot be given for unused permits.

The Indiana IRP 3-day trip permit is available through wire services or through the Indiana Department of Revenue. The permit is issued for a period of three days for a fee if issued from the Motor Carrier Services Division. Prices may vary if issued through a wire service. Certain requirements must be met prior to the issuance of a 3-day trip permit. Visit the MCS at [dor.in.gov/mcs/](http://dor.in.gov/mcs/) for the complete listing of fees.

Please consult the IRP Handbook on the MCS website at [dor.in.gov/mcs/](http://dor.in.gov/mcs/) for details.

### **Hunter’s Permit**

#### **What if I’m unemployed and driving to look for work?**

A hunter’s permit is a limited permit issued to allow an owner/operator to move his or her vehicle at the unladen weight between lessors to “hunt” for employment. It is valid for both intrastate and interstate travel. The hunter’s permit is issued only to registrants who are both owner and operator of the vehicle.

To obtain a hunter’s permit, you need:

- A copy of your previous registration (cab card);
- A copy of your title;
- Insurance information regarding the insured, the insurer’s name, and the policy number; and
- Payment in cash, a money order, or a credit card payment. Visit the MCS website for the current payment price at [dor.in.gov/mcs/](http://dor.in.gov/mcs/).

### **45-Day Temporary Permits**

#### **Who can apply for a 45-day permit?**

A 45-day temporary IRP registration permit is issued to vehicles within established Indiana IRP fleets after the registration process is completed.

The 45-day temporary permit allows you to place qualified vehicles into service immediately after your payment is processed (with the exception of added vehicles and replacement plates). Follow-up documentation must be submitted within 20 days.

Permits will not be issued to an account that is not in good standing (has an existing liability with the state).

Temporary permits will not be issued to renewal vehicles or any previously registered vehicles until payment has been received.

## Yard Tractor Permits

### What if my vehicle is used to work onsite only?

Yard tractor permits are issued to nonapportioned tractors that are used to move semi-trailers from one point at a terminal site, loading site, or spotting facility to its place of origin. Any tractor operating with a yard tractor permit is ineligible to carry cargo, transport, or draw a semi-trailer. The fee for the permit is \$40.00.

The registration year for yard tractors is July 1 through June 30 of each year.

## Repair and Maintenance Permit

### What if I need to come into your state to repair my vehicle?

The repair and maintenance permit authorizes the carrier to travel from another foreign state into Indiana for the repair or maintenance of vehicles or semi-trailers. The carrier must return directly to the same state where the vehicle(s) originated. Visit the MCS website for the current payment price at [dor.in.gov/mcs/](http://dor.in.gov/mcs/).

Photocopies of the Indiana IRP 45-day temporary registration permit **are** acceptable; however, **any** alteration of the permit renders the permit invalid and Commercial Motor Vehicle Enforcement will confiscate the permit and impound the vehicle. Permits altered by any carrier will result in full vehicle registration of 80,000 lb. fees. Criminal charges may also be brought against anyone guilty of a falsified permit punishable by law.

### Oversize/Overweight Vehicle Permits

All vehicles operating over 80,000 lbs. gross vehicle weight/subject to axle weights; 13'6" in height; 8'6" in width; 40' in length for a single vehicle; 60' in length for two vehicles coupled together; and/or 53' in length for a semitrailer unit on a truck-tractor-semi-trailer combination must obtain an oversize/overweight vehicle permit if the load is nondivisible.

## Types of Permits

### What kinds of permits are available?

There are eight categories of permits. These permits are issued for different periods of time, based on a vehicle's specific dimensions and/or size and the travel activity. The following chart is a quick summary of the various permits and when they are used.

## List of Permits and Fees

Any questions you have regarding information in this handbook should be directed to:

Indiana Department of Revenue  
Permit Unit  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241-9612  
317-615-7320

All permit applicants must file Form M-203, Transporting Company Agreement

Category	Type	Forms	Single Trip Fee	90-Day Fee	Annual
Oversize Permit	Single Trip	M-233, Permit	<b>\$20:</b> up to 95' in length, 12'4" wide and legal width	\$100	\$405
	90-Day	M-233, Permit	<b>\$30:</b> between 96' and 110' in length, 12'5" and 16' wide or 13'7" and 15" tall		
	Annual	M-233, Permit	<b>\$40:</b> over 110' in length, 16' wide, 15' tall and 80,000 lbs.		
Overweight Permit	Single Trip (15 Days)	M-233, Permit	<b>\$20</b> + \$.35 per mile for vehicles up to 108,000 lbs. <b>*\$20</b> + \$.60 per mile for vehicles over 108,000 to 150,000 lbs. <b>**\$20</b> + \$1.00 per mile for vehicles over 150,000 lbs.		
Oversize and Overweight Permit	Single Trip (15 Days)	M-233, Permit	Greater of the oversize or overweight fee calculated above		
Special Weight	Multiple Trip (1 Day)	M-233ST, Permit	\$42.50		
	Quarterly Billing	M-211, Registration M-219, Bond Form			
12'4" Mobile Home Rig Permit	Single Trip (15 Days)	M-233, Permit	\$10	\$250	\$1,000 \$40 for dealers
	Annual Quarterly Dealer's	M-233DR, Permit			
14'4" Mobile Home Rig Permit	Single Trip (5 Days)	M-233, Permit	\$18	\$500	\$2,000
	Quarterly Annual				
Toll Road Gate Permit	Annual	M-233T, Permit			\$20 per gate, per truck
Overweight Commodity Permit	Single Trip (7 Days) Annual	M-233, Permit	0.07 per mile ESAL		\$20 per truck, per route

\*Vehicle over 120,000 lbs. are charged a \$10 executive fee.

\*\* Vehicles over 200,000 lbs. are charged a \$10 executive fee + \$25 design and review fee + bridges fees.

Within these types of permits, MCS also has routine permits and super load permits. A super load permit is any permit over:

- 15 feet high
- 16 feet wide
- 1,110 feet long
- 120,000 lbs.

### Cost of Routine Permits

Please visit the MCS website at [dor.in.gov/tax-forms/motor-carrier-forms-and-applications/](http://dor.in.gov/tax-forms/motor-carrier-forms-and-applications/) for more information.

## Setting Up an Account

### How do I set up an account?

If this is your first time applying for an oversize or overweight permit, you must set up an account. You will need to complete the Transporting Company Permit Agreement Application and get a user ID and password for everyone in your company who will be ordering permits. To establish your account, user ID, and password online, visit the oversize/overweight (OSW) section of the MCS website at [dor.in.gov/motor-carrier-services/motor-carrier-online-services/](http://dor.in.gov/motor-carrier-services/motor-carrier-online-services/).

To apply for a new account:

1. Visit [dor.in.gov/motor-carrier-services/oversizeoverweight-osw/](http://dor.in.gov/motor-carrier-services/oversizeoverweight-osw/).
2. Click the Vehicle Permit Order Information link under General Information - OSW.
3. In the Set Up an Account section for Online setup, click the link to go to Indiana Motor Carrier Applications.
4. When the Indiana Motor Carrier Applications page opens, click the link to Apply for OSW Account under the Oversize/Overweight (OSW) heading.
5. Here you are prompted to enter the information for your company. When all your information is entered correctly, click the Next button.
6. The next page presents the legal conditions. After you have read the legal conditions, you must click I Agree to continue.
7. The next page presents a summary of the information you have entered. Please review it and, if all the information is correct, click Confirm. This will submit your application for our review.

After MCS has made a decision on your application, you will receive an email that your account has been approved or rejected. If your account is rejected, please supply any requested additional information or correct your application and resubmit it.

After your company agreement application has been approved, you will receive an email indicating that you can set up your user ID and password.

To establish your user ID and password:

1. Visit [dor.in.gov/motor-carrier-services/oversizeoverweight-osw/](http://dor.in.gov/motor-carrier-services/oversizeoverweight-osw/).
2. Click the Vehicle Permit Order Information link under General Information - OSW.
3. In the Set Up an Account section for Online setup, click the link to go to Indiana Motor Carrier Applications.
4. When the Indiana Motor Carrier Applications page opens, click the User Registration link under New/Returning User Information.
5. On the Online User Account Registration page, select OSW as the tax type you want to register. If you are a permit service, select that box as well.
6. Click Continue.
7. You will be prompted to enter your account information, including:
  - Your account name as it is registered with Motor Carrier Services
  - Your FEIN or SSN
  - Your USDOT registration number
8. After you have entered the required information, click Submit.
9. On the next page, click Create New User Account. (If you currently have user IDs created for other Motor Carrier Services functions, you will be presented with those user IDs so you can add OSW functions to them. Click the user ID you want to add OSW to; a screen showing the registration was a success displays.)
10. You will be prompted to enter your user information.
11. Click Continue and a screen showing the registration was a success displays.

After you have your user ID and password, you can apply for a permit.

You also can apply for a new OSW account through the mail or by visiting our office. If you have questions, please contact our office Monday through Friday, 8 a.m. to 4:30 p.m. We are happy to assist you.

**Mail:**

Indiana Department of Revenue  
OSW Section  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241  
317-615-7320

Email: [IndianaOSW@dor.in.gov](mailto:IndianaOSW@dor.in.gov)

[dor.in.gov/motor-carrier-services/motor-carrier-online-services/](http://dor.in.gov/motor-carrier-services/motor-carrier-online-services/)

**Setting Up a Payment Method**

Motor Carrier Services accepts many payment options for OSW permits. You can use:

- A credit card
- An e-check
- An escrow account

MCS will set up an escrow account for you. You can mail a letter with a check in the amount you would like added to your escrow account to:

Indiana Department of Revenue  
OSW Section  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241

The balance of your escrow account will be displayed on your OSW homepage. If you include a threshold amount in the letter with your escrow check, MCS will send you an email when your account reaches that amount. These features allow you to manage your escrow account more effectively.

To pay for permits electronically, click the Pay for Permits button on the left menu of your OSW homepage. This allows you to pay for permits using a credit card, an e-check, or your escrow account. After you have purchased your permits, you can print them immediately.

You also can mail a check to our office for payment of your permits. However, you will not receive your permit until our office has received your payment and processed it. Processing time for paper checks is 7-10 business days.

**Ordering a Permit**

After you have completed the registration process for your company, you are ready to request oversize/overweight permits. You can order permits through the online system at [dor.in.gov/motor-carrier-services/motor-carrier-online-services/](http://dor.in.gov/motor-carrier-services/motor-carrier-online-services/), through a permit service, or by visiting our office.

**Location:**

Indiana Department of Revenue  
Permit Section  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241  
317-615-7320

Fax: 317-615-7241

[dor.in.gov/motor-carrier-services/motor-carrier-online-services/](http://dor.in.gov/motor-carrier-services/motor-carrier-online-services/)

## Violations to Permits

Violations of OSW permits or operating without a permit will result in the suspension of a carrier's OSW account. To restore an OSW account, the carrier must send a letter to Motor Carrier Services. This letter must be on company letterhead and include the following:

- An explanation of the violation;
- The carrier's company policy on the violation; and
- The company's plan to ensure that no further violations occur.

The letter can be faxed or mailed to our office. After the letter is received and approved, the carrier's OSW account will be restored. However, Indiana does assess civil penalties up to \$5,000 for OSW permit violations or operating without an OSW permit.

A certified letter concerning the hearing will be sent to the carrier to determine the civil penalty amount.

## Guidelines for Indiana US DOT Number and Marking Requirements

### Who must have a US DOT number?

If you operate a commercial motor vehicle transporting property or passengers interstate and/or intrastate and have a GVWR or gross combined vehicle weight of 10,001 lbs. or more; you use the vehicle to transport more than 9 passengers (including the driver); or you use the vehicle to transport placardable amounts of hazardous materials, you must mark your vehicle with a US DOT number. You will receive evidence of your registration via the registration receipt.

**Exemption:** If you operate a farm-plated vehicle and do not leave Indiana, you do not need a US DOT number.

### How do I get a US DOT number?

Intrastate carriers need an Indiana Form BAS-1 Application and should contact the Indiana Department of Revenue.

Indiana Department of Revenue  
Motor Carrier Services Division  
P.O. Box 6075  
Indianapolis, IN 46206  
317-615-7350  
[dor.in.gov/mcs/](http://dor.in.gov/mcs/)

Federal Motor Carrier Safety Administration  
Attention US DOT Number Application  
1200 New Jersey Ave. SE  
Washington, D.C. 20590  
317-226-7474  
[www.safer.fmcsa.dot.gov](http://www.safer.fmcsa.dot.gov)

## Fees

### Which fees are due?

There is no administrative fee for issuing a US DOT number. However, there is a per-vehicle fee for processing and registering your proof of financial responsibility (insurance). This fee is due only if you are not crossing state lines and you have not already paid the fees under the Unified Carrier Registration Act (UCRA). Visit the MCS website at [dor.in.gov/mcs/](http://dor.in.gov/mcs/) for more information.

## Insurance

### Who must file proof of financial responsibility?

Along with the application for a US DOT number, the following intrastate carriers are required to provide proof of financial responsibility (insurance Form E) with the State of Indiana, if they haven't already:

- Private carriers transporting hazardous materials; and
- For-hire carriers.

## Vehicle Markings

### What are the vehicle marking requirements?

Anyone required to have a US DOT number is also required to mark their vehicles.

### Nature of the markings

Generally, the marking must display the following information:

- The name or trade name of the motor carrier operating the motor vehicles; and
- The motor carrier identification number preceded by the letters “USDOT” (and if it’s an intrastate vehicle, it must have an “IN” suffix).

### Size, shape, color, and location

The marking must:

- Appear on both sides of the motor vehicle;
- Be in letters and numbers that contrast sharply in color with the background on which the letters and numbers are placed; and
- Be readily legible, during daylight hours, from a distance of 50 feet while the vehicle is stationary (approximately 2” block-style letters and numbers). The marking must always be maintained in this condition.

### Construction and durability

You can paint the marking on the motor vehicle, or it can be displayed on a removable device if the device meets the previously mentioned requirements.

## Unified Carrier Registration System

### Who must file under the UCR?

If you operate a truck or bus in interstate or international commerce or you make the arrangements for the transportation of cargo and goods, you must register for UCR.

The UCR program requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business with Indiana and pay an annual fee based on the size of their fleet.

**Companies operating solely as brokers, freight forwarders, or leasing companies are also required to register and pay a fee. Please visit the MCS website at [dor.in.gov/motor-carrier-services/usdot-and-ucr/](http://dor.in.gov/motor-carrier-services/usdot-and-ucr/) for more information.**

Companies providing both motor carrier services and broker, freight forwarder, or leasing services are required to pay the fee at the motor carrier level.

To avoid delays in processing your UCR, it is recommended that you register online at [www.ucr.in.gov](http://www.ucr.in.gov) and follow the step-by-step instructions. Payments can be made online using MasterCard, Visa, Discover, or e-check.

DOR does not accept UCR payments. Payments may be made online at [ucr.gov](http://ucr.gov) or by mailing the payment voucher printed from [ucr.gov](http://ucr.gov) at the time of registration to:

SeikoSoft  
P.O. Box 2935  
Idaho Falls, ID 83403-2935

## Questions

### What if I have more questions?

If you have any questions, please contact the Indiana Department of Revenue at 317-615-7350.

## Indiana Motor Carrier Operating Authority

### Who needs this authority?

Operating authority is required for any for-hire carrier transporting household goods or passengers within the state of Indiana.

### What is the operating authority?

Operating authority allows the for-hire transportation of household goods and passengers for compensation. "Intrastate" authority refers to movements between points within the State of Indiana and is issued by the Indiana Department of Revenue.

There are two types of authority, common and contract. Common carrier authority is issued to a carrier who wants to serve the public. Contract carrier authority is issued to a carrier who wants to serve one or a limited number of shippers or persons by dedicating motor vehicles to meeting the distinct needs of this limited group of people.

## Application Process

### How do I obtain Indiana intrastate operating authority?

The process of obtaining Indiana intrastate operating authority starts with filing an application with the Indiana Department of Revenue. Common carriers whose services are available to the public must obtain a certificate. Contract carriers who serve only certain persons or shippers must obtain a permit.

Forms 700 and 703 and fee schedules are available on the MCS website at [dor.in.gov/tax-forms/motor-carrier-forms-and-applications/](http://dor.in.gov/tax-forms/motor-carrier-forms-and-applications/).

Three types of operating authority can be filed.

**Form 703 Emergency Temporary Authority (ETA):** This lasts 30 days. This must be accompanied by a temporary authority application (Form 703), a permanent authority application (Form 700), a filing fee, a publication fee, proof of insurance (Form E filing), a BAS-1 form, and a tariff or contract.

**Form 703 Temporary Authority (TA):** This lasts 180 days. This must be accompanied by a permanent authority application (Form 700), a filing fee, a publication fee, proof of insurance, a BAS-1 form, and a tariff or contract.

**Form 700 Permanent Authority:** This must be accompanied by a financial statement, a BAS-1 form, a filing fee, and a publication fee.

Before a hearing, you also must submit an applicant statement and any supporting statements.

An ETA is granted on the basis of affidavits filed by shippers that show an emergency need for transportation services that are not available from existing common carriers.

A TA is granted to meet an immediate and urgent need for transportation services that might not be an emergency. Any member of the general public, including existing common or contract carriers, can file papers opposing the issuance of a new TA.

These same individuals can also protest the granting of new permanent operating authority. When a protest is filed, a formal hearing is held, which is similar to a court proceeding. If no protest is filed, a permanent application can be granted based on supporting affidavits, without a formal hearing.

After the hearing and consideration of all evidence submitted in support of or opposition to the application, an order is issued by the Indiana Department of Revenue either granting or denying the application for operating authority. If the application for permanent authority is granted, the applicant has 60 days to file proof of insurance and a permanent tariff or contract.

### **Will I need to renew my intrastate operating authority every year?**

Indiana intrastate operating authority is continuous as long as the carrier:

- Files an annual report, Form MCS-3, prior to April 30 each year;
- Maintains proper insurance;
- Purchases the vehicle registration receipt each year by filing BAS-1 and paying a per vehicle fee; and
- Maintains a proper tariff.

## **Account Changes**

### **Can an operating authority be sold?**

Yes. An operating authority can be sold, leased, transferred, or included in a will like any other property. You must contact the Insurance and Safety Section of the Indiana Department of Revenue to obtain Forms 707 and 711, or get them online at [dor.in.gov/tax-forms/motor-carrier-forms-and-applications/](http://dor.in.gov/tax-forms/motor-carrier-forms-and-applications/).

### **What procedures do I follow if my business name changes?**

An Indiana intrastate carrier that changes its name must make certain filings with the Indiana Department of Revenue. The type of filing required depends on the reason for the name change. If the only change in the carrier's business is its name, the carrier must file:

- BAS-1
- A name change petition;
- A fee of \$25;
- A new Form E Indiana (insurance); and
- An adoption notice for the existing tariff or a new tariff.

A name change may result from the merger of two or more corporations. These transactions are more than name changes because the structure of the business also changes. A carrier that acquires intrastate operating authority by merging with another corporation must file an application with the Indiana Department of Revenue to obtain permission to own and operate the new authority.

Other carriers who hold intrastate certificates or permits have the opportunity to protest.

### **What is a \$2.50 temporary registration receipt?**

When an intrastate passenger and/or household goods carrier has been granted an ETA or a TA authority, the carrier must file Form MCS-TA and pay a \$2.50 per-vehicle fee. The Indiana Department of Revenue then issues a temporary registration receipt.

## **Tariffs and Schedules**

### **What is a tariff?**

A tariff is a legal publication by a common carrier (either household goods or passenger) that sets forth the scope of the operating authority of the carrier; the rates, fares, or charges for transportation and accessorial services; and the rules governing the application of such rates, fares, or charges. A tariff is a legal document and only those rates, fares, or charges contained in the tariff may be charged for transportation or related services.

### **What is a schedule?**

A schedule or rate schedule is a legal publication by a contract carrier (either household goods or passenger) that can have two forms:

- A minimum rate schedule in the same form or format as a tariff; or
- A schedule of actual rates attached to the contract as an appendix and made a part of the contract.

### **How do I file and post a tariff or schedule of rates?**

Tariffs, schedules, and any supplements or changes to tariffs or schedules must be filed with the Indiana Department of Revenue by an officer or a duly authorized agent of the company. Each tariff or rate schedule must be submitted, including individual contracts, along with a letter of transmittal.

If a receipt for the accompanying tariff or schedule is desired, a duplicate transmittal letter should be included with a self-addressed, stamped envelope. A copy showing the date of receipt by the Indiana Department of Revenue will be returned to the sender.

Tariffs, schedules, and supplements or amendments must be posted (on file) at each terminal location and the general offices of the carrier for inspection by the general public.

**After I begin operating, is there a way to change the rates, fares, charges, rules, classifications, or items in my tariff, minimum rate schedule, or actual rate schedule?**

Yes. If you are a common carrier, all changes in rates or charges or in rules or other provisions that affect rates must be filed with the Indiana Department of Revenue at least 30 days before the date on which they become effective.

If you are a contract carrier, each new rate or charge; each reduced rate or charge; and each new or changed rate, regulation, or practice that affects a reduction in rates or charges or that increases the value of the service must be published in a schedule which should be posted and filed with the Indiana Department of Revenue at least 30 days prior to the effective date of such rate, charge, rule, regulation, or practice.

Increased rates; increased charges; changes in rules, regulations, or practices that result in a decrease in the value of the service or an increase in a rate or charge; and rates, charges, rules, regulations, and practices republished without change shall be published in a schedule and filed with the Indiana Department of Revenue at least one day prior to the effective date of such rates, charges, rules, regulations, or practices.

**Passenger tariffs or schedules**

Changes in fares or charges must be filed and posted at least 10 days prior to the effective date of the tariff or schedule.

**For Additional Information or Assistance**

**Indiana Department of Revenue**

Motor Carrier Services Division  
7811 Milhouse Road, Suite M  
Indianapolis, IN 46241  
317-615-7200  
[dor.in.gov](http://dor.in.gov)

**Indiana State Police**

Commercial Vehicle Enforcement Division  
7811 Milhouse Road, Suite S  
Indianapolis, IN 46241  
317-615-7373  
1-800-523-2226  
Fax: 317-821-2350  
[www.in.gov/isp/](http://www.in.gov/isp/)

**Federal Office of Motor Carriers**

Federal Department of Transportation  
575 N. Pennsylvania, Suite 261  
Indianapolis, IN 46204  
317-226-7474  
Fax: 317-226-5006

**Intrastate Carrier Services**

Indiana USDOT: 317-615-7350  
Superload Permits: 317-615-7320  
Motor Carrier Fuel Tax: 317-615-7345  
Indiana Operating Authority: 317-615-7350  
Oversize/Overweight Vehicle Permitting: 317-615-7320

## **Interstate Carrier Services**

IRP: 317-615-7340

IFTA: 317-615-7345

UCR: 317-615-7350

Superload Permits: 317-615-7320

Oversize/Overweight Vehicle Permitting: 317-615-7320

## **Fax Numbers**

IFTA: 317-615-7333

IRP: 317-615-7310 and 317-615-7280

Insurance Form E: 317-615-7286

Oversize/Overweight/Superload: 317-615-7241

Insurance and Safety: 317-615-7374

## **Glossary**

**ASHTO** - American Association of State Highways and Transportation Officials

**BARS** - Bridge Analysis and Rating System

**BMV** - Indiana Bureau of Motor Vehicles

**CDL** - Commercial Driver's License

**CFR** - Code of Federal Regulations

**CGVWR** - Combined Gross Vehicle Weight Rating

**CMV** - Commercial Motor Vehicle

**CVSA** - Commercial Vehicle Safety Alliance

**DOR** - Department of Revenue

**DOT** - Department of Transportation

**FHWA** - Federal Highway Administration

**FMCSR** - Federal Motor Carrier Safety Regulation

**GVWR** - Gross Vehicle Weight Rating

**IFTA** - International Fuel Tax Agreement

**INDOT** - Indiana Department of Transportation

**IRP** - International Registration Plan

**MC** - Motor Property Carrier/Broker Authority

**MCFT** - Motor Carrier Fuel Tax

**MCS** - Motor Carrier Services

**ORS** - Overload Routing System

**PTO** - Power Take-off Unit

**PUC** - Proportional Use Claim

**UCRS** - Unified Carrier Registration System

**USDOT** - United States Department of Transportation