The Motor Carrier Services (MCS) department is a specialized business unit within the Indiana Department of Revenue (DOR) providing support to motor carrier companies in Indiana and beyond.

DOR’s MCS is recognized as the nation’s premier provider – public or private – of services to the motor carrier industry, serving nearly 25% of all of all interstate power units over 26,000 lbs. in the United States. DOR accomplished this by utilizing custom-built systems for online transactions and employing a unique “one-stop-shop” location with over 85 professionals dedicated to assisting customers. Our dedicated team of service professionals provides support through the administration of state and federal laws that govern the use of Indiana’s roads.

**MCS provides the following services:**
- Base-Plate Registration (BPR)
- Insurance and Safety Programs
- International Fuel Tax Agreement (IFTA)
- International Registration Plan (IRP)
- Motor Carrier Fuel Tax (MCFT)
- Oversize/Overweight permitting
- Plating
- Specialized permitting
- Titles

**MCS’s top customers include:**
- Amazon Logistics
- Penske
- Ryder
- UPS
- Schneider
- Swift
- XPO Logistics
- YRC
- J.B. Hunt
- FedEx Ground
- FedEx Freight

*In Fiscal Year 2021, taxes and fees processed by MCS brought over $315 million to the State of Indiana.*
Fuel Tax Administration

Motor Carriers who travel in or through Indiana pay fuel taxes either through the International Fuel Tax Agreement (IFTA), for interstate vehicles, or the Indiana Motor Carrier Fuel Tax program (MCFT), for intrastate vehicles.

DOR’s MCS team administers these programs for all carriers that choose to register in Indiana. IFTA fuel taxes are distributed through the IFTA clearing house to each state based on miles driven within that state (including Indiana). MCFT taxes remain in Indiana.

Registering & Titling Power Units & Trailers

Motor carriers must register their power units through the International Registration Plan (IRP), for interstate vehicles, or the Indiana Base Plate Registration plan (BPR), for intrastate vehicles.

DOR’s MCS team provides both registration and titling services for all carriers that choose to register in Indiana. DOR also collaborates with BMV to support titling, registration and tolling operations.

In FY 2021, DOR worked with nearly 10,000 transportation business to provide service to over 1.23 million vehicles/trailers. This resulted in more than $155 million in IRP funds that are used to support DOR MCS operations and the Indiana State Police.

Working with the Motor Carrier Services (MCS) Division of Indiana Department of Revenue is a great reminder of why Indiana leads the nation in commercial vehicle registrations. Centered around their “one stop shop” philosophy, the MCS employees regularly set the standard for first class efficiency and customer service. Motor carriers within our association as well as from across the nation regularly share the positive experiences from their interactions with MCS. There are a lot of moving parts and a lot of opportunities for unexpected challenges and the MCS employees pride themselves in managing those situations in a way that is seamless to the customer.

- Gary Langston, Indiana Motor Truck Association
Oversize/Overweight Vehicle Permitting

DOR’s MCS team works collaboratively with the Indiana Department of Transportation (INDOT) and the Indiana State Police (ISP) to ensure motor carriers are compliant with Indiana road and bridge restrictions and that loads are moved within and through Indiana safely.

MCS permitting specialists and INDOT bridge engineers work with carriers to build route plans and issue permits. Information is shared with ISP to support weigh station and trooper safety, and compliance enforcement. MCS also issues and collects civil penalties for ISP citations.

Developed in partnership with the Indiana State Police and INDOT, Indiana’s New Oversize/overweight (OSW) permitting system overhauled the outdated system to improve routing accuracy, which saves infrastructure. Automated permit approvals rose from 50% to 95% since being implemented in 2021. Most automated permits take 2-4 hours compared with 1-2 days for the former manual process.

In FY 2021, the division collected $24 million in permitting fees for INDOT. Additionally, $240,000 in civil penalties were collected for the Motor Carrier Regulation Fund.

Safety and Insurance Program and the Indiana Operating Authority (IOA)

DOR’s MCS insurance and safety team supports the Indiana infrastructure that enables safety and compliance communication with the Indiana State Police and the Federal Highway Administration.

This team provides information and resources for carriers about:
- obtaining and renewing USDOT numbers;
- complying with federal marking requirements;
- meeting Unified Carrier Registration (UCR) requirements;
- intrastate passenger or household goods authority details;
- federal operating authority information; and
- insurance filing requirements.

Each year this team works with 2,000 new Indiana carriers to register for either intrastate or UCR (Unified Carrier Registration).

IRP System Services for Louisiana

When an IRP system vendor suddenly exited the industry, Louisiana was in desperate need of a new system. They reached out to DOR for help.

Under House Enrolled Act (HEA) 1311, DOR was able to support Louisiana by distributing access to Indiana’s IRP system. Implemented in December 2017, Louisiana staff continue to provide high-quality registration services to their motor carriers using a version of the Indiana’s system resulting in $2.2 million in additional revenue for the Motor Carrier Regulation Fund.