



Commercial Motor Vehicle Guide

Motor Carrier Services (MCS)



Last revised: February 2024

The Motor Carrier Services (MCS) Commercial Motor Vehicle Guide is prepared based on Indiana's laws and regulations. However, because the Indiana General Assembly meets annually, the information contained in this document is subject to change. It 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, visit dor.in.gov/mcs for more information.

Table of Contents

Introduction.....	4
Indiana Trucking Requirements: Overview.....	5
Insurance Requirements.....	6
Safety Requirements.....	6
Cited Legal Code.....	7
Equipment Requirements.....	7
Inspections and Out-of-Service Orders.....	8
Questions about Regulations.....	9
Fuel and Road-Use Taxes.....	9
Motor Carrier Fuel Tax (INTRA).....	9
International Fuel Tax Agreement (IFTA).....	10
Carriers with Both Intrastate and IFTA Subject Vehicles.....	10
Exempt Vehicles.....	11
How do I determine if Indiana is my base jurisdiction for IFTA purposes?.....	11
Application and Registration for Fuel Tax.....	11
How to Open a New Fuel Tax Account.....	11
Information Needed to Complete Form IFTA-1 or Form MCFT-1.....	12
Annual License Card and Compliance Decal Expiration.....	12
Renewing an Account.....	12
Where to Renew an Annual License.....	13
Questions on Account Changes.....	13
Quarterly Tax Period Report Due Dates.....	14
How to File Quarterly Reports.....	14
Information Needed to Complete Quarterly Report.....	15
Recordkeeping Requirements.....	15
Lease Agreements.....	16
Rental and Leasing: Short-term Leases.....	16
Household Goods Carriers.....	16
Independent Contractors: Short-term Leases.....	16
Independent Contractors: Long-term Leases.....	17
5-Day Fuel Permits (IFTA).....	17
Proportional Use Credit (IFTA/MCFT).....	17
Alternative Claim for Refund.....	18
International Registration Plan (IRP).....	18
IRP Plate Requirements.....	18
Registration Requirements.....	19
Base Plate Registration (BPR).....	20
3-Day Trip Permit (IRP).....	20
Hunter’s Permit (IRP).....	20
45-Day Temporary Permits (IRP).....	21
Yard Tractor Permits (IRP).....	21
Repair and Maintenance Permit (IRP).....	21
Oversize/Overweight (OSOW) Vehicle Permits.....	21
Types of Permits and Fees.....	22
Indiana Toll Road Dimensions and Fees.....	24
Apply for a New Account.....	25

Establish your User ID and Password.....	25
Setting Up a Payment Method.....	26
Ordering a Permit.....	26
Violations to Permits.....	27
Oversize/Overweight (OSOW) Civil Penalties.....	27
Guidelines for Indiana USDOT Number and Marking Requirements	28
How to Get a USDOT Number	28
No Fee for USDOT Number.....	28
File Proof of Financial Responsibility	28
Marking Requirements.....	29
Unified Carrier Registration (UCR) System	29
Questions on UCR.....	30
Indiana Motor Carrier Operating Authority	30
Application Process.....	30
Account Changes.....	31
Tariffs and Schedules	31
How to File and Post a Tariff or Schedule of Rates	32
Passenger tariffs or schedules	32
Applying for an Indiana Title at MCS.....	32
Additional MCS Titles Contacts.....	33
Contact Us.....	34
Glossary of Acronyms.....	35

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 (MCS) division 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 Commercial Motor Vehicle (CMV) guide summarizes the various services provided by MCS. It also contains contact information for other state agencies and federal offices that may be useful to commercial vehicle operators and owners.

Indiana Trucking Requirements: Overview

Interstate	Requirements	Intrastate
Fuel Tax		
<p style="text-align: center;">Yes See Page 10</p>	<p>A vehicle with a combined gross vehicle weight rating (CGVWR) or registered weight in excess of 26,001 lbs. and:</p> <ul style="list-style-type: none"> • Has three or more axles on the power unit • Is traveling in combination with a combined gross vehicle weight rating (CGVWR) or combined registered weight in excess of 26,001 lbs. • A commercial passenger vehicle that seats more than nine passengers, in addition to the driver and is a road tractor or a tractor truck. 	<p style="text-align: center;">Yes See page 9</p>
International Registration Plan (Plates, Registration, and Titles)		
<p style="text-align: center;">Yes See page 18</p>	<p>A truck with three or more axles or when the combination gross weight is more than 26,001 lbs.</p>	<p style="text-align: center;">No See page 18</p>
Vehicle Marking		
<p style="text-align: center;">Yes See page 26</p>	<ul style="list-style-type: none"> • Over 10,001 lbs. or GVWR/CGVWR • A passenger vehicle that seats nine or more, including the driver • A carrier requiring hazardous materials placards 	<p style="text-align: center;">Yes See page 26</p>
USDOT and UCR (Unified Carrier Registration)		
<p style="text-align: center;">Yes See page 27</p>	<ul style="list-style-type: none"> • For hire • Private, transporting hazardous material 	<p style="text-align: center;">Yes See page 27</p>
IOA (Intrastate Operating Authority)		
<p style="text-align: center;">No See page 27</p>	<ul style="list-style-type: none"> • Transporting passengers for hire • Transporting household goods for hire 	<p style="text-align: center;">Yes See page 27</p>
Oversize/Overweight Permits		
<p style="text-align: center;">Yes See page 20</p>	<ul style="list-style-type: none"> • Over 80,000 lbs. gross weight • Over 20,000 lbs. on a single axle • Over 34,000 lbs. on a tandem axle • Over 8 feet, 6 inches wide • Over 13 feet, 6 inches high • Over 40 feet long for a single vehicle • Over 60 feet long for a two-vehicle combination, excluding semi-tractor trailer 	<p style="text-align: center;">Yes See page 20</p>

Insurance Requirements

What are the insurance requirements?

Type	Amount
For-hire carrier transporting nonhazardous property in a vehicle with a GVWR of 10,000 lbs. or less	\$300,000
For-hire carrier transporting nonhazardous property in a vehicle with a GVWR of 10,001 lbs. or more	\$750,000
Private and/or for-hire carrier transporting hazardous material	\$1 million to \$5 million
For-hire carrier transporting passengers in a vehicle with a seating capacity of 15 or fewer	\$1.5 million
For-hire carrier transporting passengers in a vehicle with a seating capacity of 16 or more	\$5 million

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, which you can obtain from your insurance company.

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

For more information about insurance requirements or filings, call 317-615-7200 (option 3, then option 2).

Safety Requirements

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

Indiana has adopted the following Federal Motor Carrier Safety Regulations (FMCSRs) 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 eight 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.

Refer to the list of regulations from the Federal Motor Carrier Safety Administration website:

www.fmcsa.dot.gov/regulations/title49/b/5/3.

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

- A fire extinguisher (One 10B:C or two 4B:C rated)
- 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 following:

Commercial Vehicle Safety Alliance

6303 Ivy Lane, Suite 310
Greenbelt, MD 20770-6319
Phone: 301-830-6143
Fax: 301-830-6144
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 (ISP) website at www.in.gov/isp or call 317-615-7373 and ask to speak to a motor carrier officer.

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

Label Master

5724 N. Pulaski Road
Chicago, IL 60646-6797
800-621-5808
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 (BMV), and are considered qualified vehicles, are subject to the Indiana Motor Carrier Fuel Tax and Intrastate Licensing Requirements:

- A vehicle with a combined gross vehicle weight (CGVWR) or registered weight in excess of 26,001 lbs.
- A vehicle that has three or more axles on the power unit, regardless of weight.

A vehicle traveling in combination (power unit and trailing unit) with a combined gross vehicle weight (CGVWR) or combined registered weight in excess of 26,001 lbs.

Scenario	Register	Display Decals	File Quarterly Returns	Renew
I file PUC** and do not use alternative fuel*	Yes	No	Yes	Yes
I file PUC** and use alternative fuel* Note: Decals are only needed for vehicles using alternative fuel*.	Yes	Yes	Yes	Yes
I do not use alternative fuel* and do not file PUC**	No	No	No	No
I use alternative fuel* only	Yes	Yes	Yes	Yes
I have vehicles that use both diesel and alternative fuel* Note: Decals and quarterly returns are only for vehicles using alternative fuel*.	Yes	Yes	Yes	Yes

*Alternative fuels include propane, butane, hythane, or electric.

**PUC is Proportional Use Credit.

Registration changes will be reflected on Form MCFT-1A, Intrastate Motor Carrier Fuel Tax Annual Permit Application (State Form 53994), available at dor.in.gov/tax-forms/motor-carrier-forms-and-applications. All forms related to additional changes will be updated accordingly.

International Fuel Tax Agreement (IFTA)

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 with a combined gross vehicle weight (CGVWR) or registered weight in excess of 26,001 lbs.
- A vehicle that has three or more axles on the power unit, regardless of weight.
- A vehicle traveling in combination (power unit and trailing unit) with a combined gross vehicle weight (CGVWR) or combined registered weight in excess of 26,001 lbs.

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 IRP apportioned plated vehicles only.

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 when outside of the state of Indiana:

- Vehicles operated by the state of Indiana or a political subdivision thereof
- Vehicles operated by the U.S. or 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 BMV 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 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
- Some mileage is accrued by qualified motor vehicles in Indiana
- Reside in Indiana
- Have a business in Indiana

Application and Registration for Fuel Tax

How to Open a New Fuel Tax Account

Contact DOR's MCS division in person, by mail, or by telephone at 317-615-7200, option 1, to obtain Application for Intrastate Motor Carrier Fuel Tax (MCFT) annual permit, Form MCFT-1, or International Fuel Tax Agreement (IFTA) license application, Form IFTA-1. These forms are also available at dor.in.gov/tax-forms/motor-carrier-forms-and-applications.

Information Needed to Complete Form IFTA-1 or Form MCFT-1

- Federal Employer Identification number (FEIN) or Social Security number (SSN) 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 that uses alternative fuels (propane, butane, hythane, or electric). 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 that must be placed on the exterior portion of both sides of the power units. The IFTA cab card must be kept 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 copy of the operating carrier's lease must be displayed in the vehicle. The operating carrier is responsible for reporting and remitting the Motor Carrier Fuel tax (MCFT) and surcharge tax as outlined in the lease.

Annual License Card and Compliance Decal Expiration

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

Renewing an Account

DOR sends an annual renewal reminder to motor carrier accounts by **Sept. 1**. Renewal applications should be submitted online no later than **Nov. 1** each year to ensure credentials are mailed by **Nov. 15**.

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

Where to Renew an Annual License

A carrier can renew their annual license online at motorcarrier.dor.in.gov/loginHome.html.

Indiana Department of Revenue

Motor Carrier Services Division

Motor Carrier Fuel Tax/IFTA
7811 Milhouse Road, Suite M
Indianapolis, IN 46241

Questions on 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 DOR
- Have quarterly returns that 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. If 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 MCS for additional/replacement decals:

Indiana Department of Revenue

Motor Carrier Services Division

Motor Carrier Fuel Tax\IFTA
7811 Milhouse Road, Suite M
317-615-7200, option 1
motorcarrier.dor.in.gov/loginHome.html

What if I misplace one of my annual license cards?

Upon request, the MCS will issue a duplicate annual license card to the carrier if the original is lost. Contact the MCS in person, by phone, or online at motorcarrier.dor.in.gov/loginHome.html 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 MCS?

Your fuel tax account must be current with MCS before you can close it out. After filing all returns and making any payments, you must request to close your account in writing. You must also return your annual license cards and compliance decals to MCS along with Form OSS-1: Request to Close Motor Carrier Service Account(s), available at dor.in.gov/tax-forms/motor-carrier-forms-and-applications.

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 IFTA or Indiana Motor Carrier Fuel Tax annual license that files for PUC and/or uses alternative fuels (propane, butane, hythane, or electric). 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 immediately following the end of the quarter.

Quarterly Tax Period Report Due Dates

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

How to File Quarterly Reports

All quarterly filings must be made online at motorcarrier.dor.in.gov/loginHome.html

Information Needed to Complete Quarterly Report

The following information is required to complete the quarterly tax returns:

- 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 and fuel type
- The number of qualified motor vehicles operated, by fuel type

How to Correct Errors After Filing Original Quarterly Report

If you make an error on a quarterly report, you can make corrections by filing an amended quarterly report online at motorcarrier.dor.in.gov/loginHome.html.

Penalties for Not Filing Quarterly Reports or Filing Late

The following penalties for not filing quarterly reports or for filing late may be imposed:

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

Recordkeeping 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
- 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:

- Date of the purchase
- Name and address of the seller (may be added by credit card imprint)
- Name of the purchaser
- Number of gallons purchased
- Type of product purchased
- Price per gallon
- Unit number of the vehicle for which the fuel was purchased

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

- Date of withdrawal
- Number of gallons withdrawn
- Type of fuel withdrawn
- Unit number of the vehicle for which the fuel was purchased
- 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 them 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

An owner (without drivers) who regularly leases or rents motor vehicles to others for 29 days or less 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

If household goods carriers use 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

If a carrier uses 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

If 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 who 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/MCFT, visit dor.in.gov/dor/motor-carrier-services/fuel-tax.

5-Day Fuel Permits (IFTA)

What is a 5-day fuel permit?

The 5-day fuel permit authorizes the carrier to operate a commercial motor carrier in or through Indiana for a period of five consecutive days.

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

Proportional Use Credit (IFTA/MCFT)

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 DOR. After PUC certification, the carrier is eligible to file Form 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, which 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. Forms Prop-1 and MCS-1789 are available from MCS in person, by mail, by telephone, or at dor.in.gov/tax-forms/motor-carrier-forms-and-applications.

Beginning January 1, 2024, you may file your PUC claim online at <https://motorcarrier.dor.in.gov/loginHome.html>.

Indiana Department of Revenue

Motor Carrier Services Division

Motor Carrier Fuel Tax / IFTA
7811 Milhouse Road, Suite M
Indianapolis, IN 46241
317-615-7200, option 1

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 (Form MCS-AF101).

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

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

International Registration Plan (IRP)

What is IRP?

The International Registration Plan (IRP) is an agreement between the U.S. 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 DOR's MCS division. IRP plates cannot be purchased at the Indiana BMV. You can process, pay for, and print credentials 24/7, without ever leaving your home or office by logging in at motorcarrier.dor.in.gov/loginHome.html. A new account checklist is available at dor.in.gov/motor-carrier-services/international-registration-plan-irp/irp-new-account-registration-checklist.

Any new IRP application(s) must be sent to IRPnewaccount@dor.in.gov or mailed to:

**Indiana Department of Revenue
Motor Carrier Services Division-IRP Unit**

7811 Milhouse Road, Suite M
Indianapolis, IN 46241
317-615-7200, option 2

Appointments at the MCS Customer Service Center are required to open new IRP or IFTA accounts. Schedule an appointment online at dor.in.gov/contact-us/dor-in-person-appointments or by calling 317-615-7200, Monday through Friday, 8 a.m.-4:30 p.m. ET. 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

Types of Vehicles to Register in IRP

A person operating an apportionable (qualifying) vehicle should register for an IRP account. A "qualifying" vehicle is any vehicle used or intended for use in two or more member jurisdictions, and is:

- A power unit having two axles and a gross vehicle weight, or registered gross weight, in excess of 26,001 lbs. (11,793 kg.)
- A power unit having three or more axles, regardless of weight
- Used in combination when the weight of such combination exceeds 26,001 lbs. (11,973 kg.) gross vehicle weight or registered weight

Note: A recreational vehicle displaying restricted plates, or a government-owned vehicle, is not an apportionable vehicle. A power unit or power unit in a combination of vehicles having a gross vehicle weight of 26,001 lbs. (11,793 kg.) or less may be registered under IRP at the registrant's request. For a list of all vehicle exceptions to IRP registration, see Indiana Code 9-18.1-2-2.

Vehicles Exempt from Registering in IRP

Vehicles that are exempt from registering in IRP are:

- 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
- Government vehicles

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

Whether you are completing a new application, or a renewal, certain information and documents are required before we can issue your credentials. 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 processed 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.
- U.S. Department of Transportation (USDOT) number: All registrants **must** have a USDOT number.
- Valid IFTA license
- Unified Carrier Registration: UCR registration must be verified

Base Plate Registration (BPR)

DOR's MCS division has assumed responsibility for base plate registrations (BPR) from the Indiana BMV for companies with 25 or more commercial vehicles weighing 26,001 lbs. or more, and 16,001 lbs. for BPR. For more information, visit dor.in.gov/motor-carrier-services/base-plate-registration-bpr.

3-Day Trip Permit (IRP)

What if I only travel through Indiana occasionally?

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 are 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 in the vehicle while in Indiana.

Refunds or credit will not be provided for unused permits.

The Indiana IRP 3-day trip permit is available through wire services or through DOR. The permit is issued for a period of three days for a fee if issued from DOR's MCS 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 motorcarrier.dor.in.gov/loginHome.html to obtain a special permit.

Hunter's Permit (IRP)

What if I'm unemployed and driving to look for work?

A hunter's permit is a limited permit issued for 30 days to allow an owner/operator to move his or her vehicle at the unladen weight between lessors to "hunt" for employment and 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
- Payment in cash, money order, or credit card for \$10 permit fee.

Visit motorcarrier.dor.in.gov/loginHome.html to obtain a special permit.

45-Day Temporary Permits (IRP)

Who can apply for a 45-day permit?

A 45-day temporary IRP registration permit is issued for 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 (IRP)

What if my vehicle is only used to work onsite?

Yard tractor permits are issued to non-apportioned 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 permit fee is \$40.

The registration year for yard tractors is July 1 through June 30. To obtain a special permit, visit motorcarrier.dor.in.gov/loginHome.html.

Repair and Maintenance Permit (IRP)

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 motorcarrier.dor.in.gov for current pricing.

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.

Visit motorcarrier.dor.in.gov/loginHome.html to obtain a special permit.

Oversize/Overweight (OSOW) 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 semi-trailer unit on a truck-tractor-semi-trailer combination must obtain an oversize/overweight vehicle permit if the load is non-divisible.

Types of Permits and Fees

There are eleven categories of permits, all of which are issued for different periods of time, based on a vehicle's specific dimensions and/or size and the travel activity. The chart (below) summarizes the various permits and when they are used.

Category	Type	Forms	Single Trip Fee	90-Day Fee	Annual
Oversize Permit	Single Trip	M-233, Permit	\$20: up to 95' in length, 13'6" in height, 12'4" wide and legal weight		
			\$30: between 96' and 110' in length, 12'5" and 16' wide or 13'7" and 15" tall and legal weight		
			\$40: over 110' in length, 16' wide, 15' tall and legal weight		
	90-Day	M-233, Permit	Up to 95' in length, 13'6" in height, 12'4" wide and legal weight	\$100	
	Annual	M-233, Permit	Up to 95' in length, 13'6" in height, 12'4" wide and legal weight		\$405
Overweight Permit	Single Trip (15 Days)	M-233, Permit	\$20 + \$.35 per mile for vehicles up to 108,000 lbs.	N/A	N/A
			*\$20 + \$.60 per mile for vehicles over 108,000 to 150,000 lbs.		
			**\$20 + \$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	N/A	N/A
Special Weight	Multiple Trip (1 Day) Quarterly Billing	M-233ST, Permit M-211, Registration M-219, Bond Form	\$42.50	N/A	\$25.00 Annual Registration Fee
12'4" Mobile Home Rig Permit	Single Trip (15 Days)	M-233, Permit	\$10		
	90-Day	M-233, Permit		\$250	
	Annual	M-233, Permit			\$1,000
	Quarterly Dealer's	M-233DR, Permit	N/A	\$40 for dealers	N/A
14'4" Mobile Home Rig Permit	Single Trip (5 Days)	M-233, Permit	\$18		
	90-Day	M-233, Permit		\$500	
	Annual	M-233, Permit			\$2,000
16' Mobile Home Rig Permit	Single Trip (15 Days)	M-233, Permit	\$30.00	N/A	N/A

Category	Type	Forms	Single Trip Fee	90-Day Fee	Annual
Toll Road Gate Permit	Annual	M-233T, Permit	N/A	N/A	\$20 per gate, per truck
Overweight Commodity Permit	Single Trip (7 Days)	M-233, Permit	\$20.00 base fee + 0.25 per mile ESAL	N/A	
	Annual	M-233, Permit	N/A	N/A	\$20 per truck, per route
Ocean Sealed Container Permit	Annual	M-233, Permit	N/A	N/A	\$800.00
Bulk Milk Permit	Annual	M-233, Permit	N/A	N/A	\$20 per truck, per route (must meet 2.4 ESAL & be no more than 100,000lbs TGW)

* Vehicles 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
- 110 feet long
- 200,000 lbs.

Note: Self-propelled vehicles may be subject to additional bridge review. This is based on number of axles and loaded axle weights.

Any questions regarding information provided in this guide should be directed to:

**Indiana Department of Revenue
Permit Unit**

7811 Milhouse Road, Suite M
Indianapolis, IN 46241-9612
317-615-7200, option 4, then option 2

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

Visit dor.in.gov/motor-carrier-services/oversizeoverweight-osw for more information.

Indiana Toll Road Dimensions and Fees

Category	Dimensions	Requirements
<u>Vehicle Width</u>	8'6" – 12'	Class 7 Toll charged
	12' and over * Our toll booths can accommodate widths up to 16'	Special Hauling Permit required
<u>Vehicle Height</u>	13'6" – 14'6"	Class 7 Toll charged
	14'6" and over * Our bridges can accommodate heights up to 15'4". For heights over that, contact the Infrastructure Department: 574-674-8836	Special Hauling Permit required
<u>Vehicle Length</u> Single vehicle under own motive power (other than busses)	36' – 65'	Class 7 Toll charged
	65' and over	Special Hauling Permit required
<u>Vehicle Length</u> Busses	40' – 65'	Class 7 Toll charged
	65' and over	Prohibited
<u>Vehicle Length</u> Two Vehicle Combination	65' and over	Special Hauling Permit required
<u>Vehicle Length</u> Three Vehicle Combination	65' and over	Prohibited
<u>Vehicle Length</u> Semi Tractor and Trailer Combinations	53' and over	Special Hauling Permit required
<u>Vehicle Length</u> Semi Tractor in Three Vehicle Combinations (Pups)	28'6" and over	Prohibited
<u>Vehicle Weight</u>	Max Single Axel Weight: 22,400lbs	Class 7 Toll charged
	Max Tandem Axel Weight/Axle: 18,000lbs	Class 7 Toll charged
	Max Gross Weight: 90,000lbs	Class 7 Toll charged
	Vehicle over the limits listed above	Special Hauling Permit required
<u>Toll Road Fees</u> Oversize Only	Width: 12' and over Height: 14'6" and over Length: Single vehicle under own motive power (other than busses): 65' and over Two Vehicle Combination: 65' and over Semi Tractor and Trailer Combinations: 53' and over	\$5.00
<u>Toll Road Fees</u> Overweight on Total Gross Weight	Total gross weight exceeding 90,000lbs	\$50.00
	Total gross weight exceeding 120,000lbs	\$75.00
	Total gross weight exceeding 200,000lbs	\$100.00

For additional information, please contact ITR Concession Co LLC at 574-675-4010 or visit their website <https://www.indianatollroad.org/>.

Setting 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, visit the oversize/overweight (OSOW) section online at motorcarrier.dor.in.gov/loginHome.html.

Apply for a New Account

- Step 1: Visit motorcarrier.dor.in.gov/loginHome.html.
- Step 2: In the Oversize/Overweight: OSOW section, select "Apply for OSOW Account." Be sure to have your federal identification number (FEIN), or your Social Security number if you are a sole proprietor and have no FEIN. You must also know your USDOT number (if applicable).
- Step 3: Enter the information for your company. When all your information is entered correctly, click "Next."
- Step 4: This page provides the legal conditions to review. After you have read the legal conditions, click "I Agree" to continue.
- Step 5: The next page provides a summary of the information entered. Review it and, if all the information is correct, click "Confirm" to submit your application for review.
- Step 6: After MCS has reviewed your application, you will receive an email indicating that your account has been approved or rejected. If your account is rejected, provide any additional information requested or correct your application and resubmit it.
- Step 7: After your company agreement application has been approved, you will receive an email indicating that you can set up your user ID and password.

Establish your User ID and Password

- Step 1: Visit motorcarrier.dor.in.gov/loginHome.html and select "User Registration."
- Step 2: On the Online User Account Registration page, select OSOW as the tax type you want to register. If you are a permit service, select that box as well. Click Continue.
- Step 3: You will be prompted to enter your account information, including:
- Step 4: Your account name as it is registered with MCS:
 - FEIN or SSN
 - USDOT registration number
 - Enter the required information then click "Submit."
- Step 5: On the next page, click "Create New User Account." If you currently have user IDs created for other MCS functions, you will be presented with those user IDs so you can add OSOW functions to them.
- Step 6: Click the user ID that will allow you to add OSOW. A screen indicating that the registration was a success will appear.
- Step 7: You will be prompted to enter your user information.
- Step 8: Click "Continue" and a screen indicating that the registration was a success will appear.

Step 9: You will receive an email at the address provided with an activation link for your user ID and password.

Step 10: After you have activated your user ID and password, you can apply for a permit.

You also can apply for a new OSOW account through the mail or by visiting our office. If you have questions or need assistance, contact our office Monday through Friday, 8 a.m. – 4:30 p.m. ET.

Indiana Department of Revenue

OSOW Section

7811 Milhouse Road, Suite M

Indianapolis, IN 46241

317-615-7200, option 4, then option 1 for Superloads, or option 2 for all other inquires

IndianaOSW@dor.in.gov

Setting Up a Payment Method

MCS accepts these payment options for OSOW permits:

- Credit/debit card
- Bank account/electronic check
- Escrow account

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

Indiana Department of Revenue

OSOW Section

7811 Milhouse Road, Suite M

Indianapolis, IN 46241

The balance of your escrow account will be displayed on your OSOW 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 OSOW 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 OSOW permits. You can order permits online at motorcarrier.dor.in.gov/loginHome.html, through a permit service, or by visiting our office at:

Indiana Department of Revenue

Permit Section

7811 Milhouse Road, Suite M

Indianapolis, IN 46241

317-615-7200, option 4, then option 1 for Superloads, or option 2 for all other inquires

317-615-7241 (fax)

IndianaOSW@dor.in.gov

Violations to Permits

Violations of OSOW permits or operating without a permit will result in the suspension of a carrier's OSOW account. To restore an OSOW account, the carrier must send a letter on its company letterhead to MCS and include the following:

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

The letter is required to be uploaded to your company portal under the MENU. Go to Travel violations and you will be prompted to upload your letter.

After the letter is received and approved, the carrier's OSOW account will be restored.

Oversize/Overweight (OSOW) Civil Penalties

Information below reflects changes in Indiana law as of July 1, 2021.

Under Indiana Code (IC) 9-20-18-14.5(b), a carrier that transports vehicles or loads under a permit and violates Indiana Code 9-20 (including violation of permit guidelines) is subject to a civil penalty of not more than \$1,000 for the first violation and not more than \$1,500 for each subsequent violation.

Under IC 9-20-18-14.5(c), a carrier that transports vehicles or loads under Indiana Code 9-20 and fails to obtain the required permit(s) is subject to a civil penalty of not more than \$5,000 for each violation described in an Indiana State Police (ISP) examination report.

Under IC 9-20-18-14.5(d), a carrier that transports vehicles or loads subject to Indiana Code 9-20 and in excess of its legal weight or dimensional limits and for which no permit is available is subject to a civil penalty for each issued ISP examination report as follows:

- \$500 for a violation when the total excess weight is at least 1,000 pounds and less than 5,000 pounds
- \$1,000 for a violation when the total excess weight is at least 5,000 pounds and less than 10,000 pounds
- \$5,000 for a violation when the total excess weight is at least 10,000 pounds.

If a period of 365 calendar days passes without a OSOW violation (IC 9-20-18-14.5(b), (c), and/or (d)), DOR will reset civil penalties for a carrier so that any subsequent infraction could be regarded as a first offense.

Civil Penalties are:

- Imposed on the carrier transporting the vehicle or load
- In addition to any fines and/or penalties that may have been separately assessed under Indiana law by law enforcement or a court

Customers who receive a proposed assessment letter for OSOW violations from DOR Motor Carrier Services (MCS) have 60 days from the date of the proposed assessment letter to pay in full, protest the assessment or agree to a settlement amount. Details on how to pay or submit a protest are included in the proposed assessment letter.

Settlement agreements may be available by contacting DOR's Legal Division at OSWsettlement@dor.in.gov. Initiating settlement negotiations with DOR does not remove a customer's right to protest within 60 days of the date of the proposed assessment letter.

For more information on OSOW, call 317-615-7200, Monday through Friday, 8 a.m.-4:30 p.m. ET.

Guidelines for Indiana USDOT Number and Marking Requirements

Who must have a USDOT number?

If you operate a commercial motor vehicle that transports property or passengers through Indiana (interstate) and/or within Indiana (intrastate) and have a GVWR or gross combined vehicle weight (CGVWR) of 10,001 lbs. or more; you use the vehicle to transport more than nine passengers (including the driver); or you use the vehicle to transport placardable amounts of hazardous materials, you must mark your vehicle with a USDOT number. You will receive documentation 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 USDOT number.

How to Get a USDOT Number

Apply online at fmcsa.dot.gov/registration. Interstate carriers will register and pay Unified Carrier Registration (UCR) fees. Intrastate carriers must complete Form IOA-1 (dor.in.gov/tax-forms/motor-carrier-forms-and-applications). IOA renewals may be processed online at motorcarrier.dor.in.gov/loginHome.html.

Indiana Department of Revenue Motor Carrier Services Division

P.O. Box 6075

Indianapolis, IN 46206

317-615-7200 option 3, then option 1 for Passenger/Households Goods or option 2 for all other inquires

Federal Motor Carrier Safety Administration Attention: USDOT Number Application

1200 New Jersey Ave. SE

Washington, D.C. 20590

317-226-7474

www.safer.fmcsa.dot.gov

No Fee for USDOT Number

There is no fee for a USDOT number.

File Proof of Financial Responsibility

Along with the application for a USDOT 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
- For-hire carriers

Marking Requirements

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

Nature of the Markings

Generally, the marking must display the following information:

- Name or trade name of the motor carrier operating the motor vehicles; and
- 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
- 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 (UCR) System

Who must file under the UCR?

If you operate a truck or bus in interstate or international commerce or 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. Use a Google chrome browser to visit ucr.gov 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 to register online at ucr.gov and follow the step-by-step instructions.

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

Unified Carrier Registration

P.O. Box 2935

Idaho Falls, ID 83403-2935

Questions on UCR

If you have any additional questions, contact DOR at 317-615-7200 (option 3, then option 1 for Passenger/Households Goods or option 2 for all other questions.)

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 DOR.

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 DOR. 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 online at dor.in.gov/tax-forms/motor-carrier-forms-and-applications. A checklist is also available on this site, listed under Additional Resources "Passenger and Household Goods Checklist." All questions and concerns may be emailed to Passengerhhg@dor.in.gov.

Three types of operating authority can be filed.

- **Form 703 Emergency Temporary Authority (ETA):** Lasts 30 days and 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), Form IOA-1, and a tariff or contract.
- **Form 703 Temporary Authority (TA):** Lasts 180 days and must be accompanied by a permanent authority application (Form 700), a filing fee, a publication fee, proof of insurance, Form IOA-1, and a tariff or contract.
- **Form 700 Permanent Authority:** Must be accompanied by a financial statement, Form IOA-1, 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.

An ETA 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 DOR 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:

- Maintains proper insurance
- Renews the vehicle registration receipt each year by filing Form IOA-1
- 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. Contact DOR's Insurance and Safety Section to obtain Forms 707 and 711, or find them online at 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 DOR. 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:

- Form IOA-1
- A name change petition
- Pay a fee of \$25
- A new Form E Indiana (insurance)
- 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 DOR to obtain permission to own and operate the new authority.

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

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 to File and Post a Tariff or Schedule of Rates

Tariffs, schedules, and any supplements or changes to tariffs or schedules must be filed with DOR 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 DOR 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 DOR 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 DOR 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 DOR 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.

Applying for an Indiana Title at MCS

A customer record in the Indiana BMV system must be created for each title application. You will need to email the following documents to IndianaTitles@dor.IN.gov to request the file to be created:

- SS-4 or SSN for individuals/owner operator
- Secretary of State (SOS) Business License or Driver's License for individuals
- Two proofs of address dated within 60 days of the application (Utility Bills, Mortgage/Lease, Bank Statement, W-2/Property Tax, Excise Tax Bill) – this is not necessary if the Business License is with Indiana SOS and the address is correct.

Leasing companies must contact Central Office BMV to get the file created by providing the RRMC (Registered Retail Merchants Certificate) via email: BMVTitlesandReg@bmv.in.gov

Once the file is created in the Indiana BMV system, MCS may process your Indiana titles.

Supporting documentation is required with every title submitted. You may request the title document packet and fees by sending an email to IndianaTitles@dor.IN.gov.

Additional MCS Titles Contacts

Motor Carrier Services Division

Indiana Department of Revenue/MCS Titles

7811 Milhouse Rd. Suite M

Indianapolis, IN 46241

317-615-7200 option 5

IndianaTitles@dor.IN.gov

Titles with State of Indiana DOR Lien

Lien Clearance Department

317-232-5977

BMV

888-692-6841

bmv.in.gov

Leasing Companies BMV

BMVTitlesandReg@bmv.in.gov

Contact Us

Indiana Department of Revenue

Motor Carrier Services Division
7811 Milhouse Road, Suite M
Indianapolis, IN 46241
317-615-7200
dor.in.gov

Indiana State Police

Commercial Vehicle Enforcement Division

7811 Milhouse Road, Suite S
Indianapolis, IN 46241
317-615-7373 or 1-800-523-2226
Fax: 317-821-2350
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

Indiana Motor Carrier Titles

317-615-7200, option 5

Intrastate Carrier Services

Motor Carrier Fuel Tax: 317-615- 7200, option 1
Intrastate Operating Authority: 317-615-7200, option 3, then option 1 for Passenger/Household Goods, or option 2 for all other inquiries
Oversize/Overweight Vehicle Permitting: 317-615-7200, option 4, then option 2
Superload Permits: 317-615-7200, option 4, then option 1

Interstate Carrier Services

IRP: 317-615-7200, option 2
IFTA: 317-615-7200, option 1
UCR: 317-615-7200, option 3, then option 2
Oversize/Overweight Vehicle Permitting: 317-615-7200, option 4, then option 2
Superload Permits: 317-615-7200, option 4, then option 1

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
Intrastate Operating Authority: 317-615-7374

Glossary of Acronyms

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: Indiana Department of Revenue

DOT: Department of Transportation

ESAL: Equivalent Single Axle Load

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

IOA: Intrastate Operating Authority

IRP: International Registration Plan

MC: Motor Property Carrier/Broker Authority

MCFT: Motor Carrier Fuel Tax

MCP: Motor Carrier Civil Penalties

MCS: Motor Carrier Services

ORS: Overload Routing System

OSOW: Oversize/Overweight

PTO: Power Take-off Unit

PUC: Proportional Use Credit

UCRS: Unified Carrier Registration System

USDOT: United States Department of Transportation