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| New Mexico International Registration Plan Manual |
| Instructions to guide you in registering your commercial vehicle(s) |
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| **Revised** |
| **1/1/2019** |

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| New Mexico Motor Vehicle Division |

**INTRODUCTION**

The goal of this manual is to assist New Mexico based carriers in registering vehicles that weigh over twenty six thousand (26,000) pounds or have-+ three or more axles regardless of weight and travel in New Mexico and other jurisdictions. Vehicles weighing less than 26,000 pounds may be registered for IRP at the option of the carrier. If your vehicle(s) travels only in New Mexico, then your operation is intrastate and this manual does not apply to you. However, if your vehicle travels outside of New Mexico, you are conducting an interstate operation and subject to IRP (International Registration Plan) requirements. The steps required for properly registering your vehicle for interstate travel and some of the requirements that pertain to interstate registration will be explained.

When you travel outside of New Mexico with your heavy commercial vehicle, you must register your vehicle with each jurisdiction in which you travel and pay registration fees. The term jurisdiction refers to states and Canadian provinces. To accomplish this, jurisdictions have entered into an agreement called the International Registration Plan (IRP). The IRP allows a motor carrier to submit one application to their base (home) jurisdiction instead of applying separately to each jurisdiction where the carrier operates. Registration fees paid to each jurisdiction are determined by the percentage of miles vehicles traveled in that jurisdiction. When you apply for IRP registration, you are registering your fleet. A fleet can be one or several vehicles or as many as hundreds of vehicles. You must keep track of all miles travelled by all the vehicles in your fleet. When you renew your registration, you must report total fleet miles travelled in all jurisdictions. To do this, you must have an acceptable mileage accounting system in place. This involves maintaining mileage records and keeping track of odometer readings for each vehicle in your fleet.

This manual provides the basic information needed to prepare applications. The contents of this manual; however, will not cover every unique situation or answer all questions that may arise. Some of the information in this manual applies to specific operations and may not apply to you.

Contact Information for NEW MEXICO

**IRP Registration, IFTA, Weight Distance, Epermits**

Commercial Vehicle Bureau MVD

2546 Camino Entrada

Santa Fe, NM 87507

Telephone (888) 683-2821

Fax (505) 476-1570

**Operating Authority**

NM Public Regulation Commission – Transportation Division

Post Office Drawer 1269

Santa Fe, New Mexico 87504-1269

Telephone (505) 827-4519

Fax (505) 827-4023

**Oversize Overweight Permits**

Department of Public Safety

Motor Transportation Division Oversize and Overweight Permits

2500 Cerrillos Road

PO Box 1268

Santa Fe, NM 87504-1268

Telephone (505) 476-2475 x 1

Fax (505) 476-2479

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**What is IRP? 1.0**

The IRP is a cooperative agreement between the US states and Canadian provinces, also referred to as jurisdictions, for registering commercial vehicles that travel in two or more jurisdictions. The IRP provides an invoice of registration fees based on how many fleet miles are traveled you have travelled in each jurisdiction. Registration fees are paid by the motor carrier to the base jurisdiction (where the fleet is registered) and then distributed to various jurisdictions in which the commercial vehicles travel.   
  
IRP jurisdictions agree to allow the base jurisdiction to collect the fees for all jurisdictions in which the commercial vehicle travels. The fees are then distributed to each jurisdiction based on   
 the percentage of mileage the vehicle traveled in each jurisdiction  
-   
Under the IRP, interstate carriers must file an application with the jurisdiction where they are based. The base jurisdiction issues registration documents for each vehicle. Roadside enforcement uses these documents to verify and validate registration. Registration fees are calculated according to each jurisdiction’s specific registration fee schedules.  
  
Only one (1) license plate (or set of plates) and one (1) cab card are issued for each commercial vehicle. The apportioned license plate, sticker, and cab card are registration documents that are needed to operate on an interstate basis in member jurisdictions. The following jurisdictions are IRP members:

AB Alberta CT Connecticut

AL Alabama DC District of Columbia

AR Arkansas DE Delaware

AZ Arizona FL Florida

BC British Columbia GA Georgia

CA California IA Iowa

CO Colorado ID Idaho

IRP Member Jurisdictions (continued)

IL Illinois NS Nova Scotia

IN Indiana NV Nevada

KS Kansas NY New York

KY Kentucky OH Ohio

LA Louisiana OK Oklahoma

MA Massachusetts ON Ontario

MB Manitoba OR Oregon

MD Maryland PA Pennsylvania

ME Maine PE Prince Edward Island

MI Michigan QC Quebec

MN Minnesota RI Rhode Island

MO Missouri SC South Carolina

MS Mississippi SD South Dakota

MT Montana SK Saskatchewan

NB New Brunswick TN Tennessee

NC North Carolina TX Texas

ND North Dakota UT Utah

NE Nebraska VA Virginia

NJ New Jersey WA Washington

NH New Hampshire VT Vermont

NL New Foundland and Labrador WI Wisconsin

NM New Mexico WV West Virginia

WY Wyoming

**How IRP Works 2.0**

Under the IRP Registration Plan, interstate carriers must file an application with the jurisdiction in which they are based. The base jurisdiction issues registration credentials (license plate and cab card) for each vehicle. The Department of Public Safety law enforcement officers and New Mexico ports of entry use these credentials to verify registration and commercial tax compliance. The apportioned plate, cab card and IFTA stickers are registration credentials necessary to operate on an interstate basis in member jurisdictions. Registration fees are calculated according to each jurisdiction’s specific registration fees.

Please see the example below for registration fees for a vehicle based in New Mexico. The vehicle weighing 80,000 pounds travels in New Mexico, Texas and Arizona. The carrier travels 50,000 miles in New Mexico, and 25,000 miles in both Texas and Arizona for a total of 100,000 miles. Through IRP, each state receives a portion of it registration fee.

Mileage x Full Fee Apportioned Fee

NM 50% X $172.00 = $86.00

TX 25%X $840.00= $210.00

AZ 25%X $3,957= $989.25

TOTAL REGISTRATION FEE $1285.25

**When A Commercial Vehicle should be Apportioned 3.0**

**Apportionable Vehicle** (Article II Definitions in the International Registration Plan):

**APPORTIONABLE VEHICLE**

**“Apportionable Vehicle”** means (except as provided below) any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

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

A Recreational Vehicle, a Vehicle displaying Restricted Plates or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Power Unit, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.

**Buses**

The application of a passenger carrier for apportioned registration shall designate which, if any, of its Vehicles are assigned to a Pool.

The Apportionable Fees of a Fleet that is involved in a Pool may be calculated using apportionment percentages derived according to Sections 405 and 415 of the IRP Plan or, in the alternative, at the option of the Applicant, the apportionment percentage for each Member Jurisdiction in which registration is sought may be calculated by dividing (a) the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the Pool by (b) the sum of the scheduled route distances operated in all the Member Jurisdictions for which registration is sought by the Vehicles in the Pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool. If a Registrant has used this method to register its Fleet initially for a Registration Year, it shall also use this same method to register any Apportionable Vehicles it may add to its Fleet during the year.

# **Non-Apportionable or Exempt Vehicle**

A Recreational Vehicle, a vehicle displaying restricted plates, a bus used in the transportation of chartered parties or a government-owned vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.

**Intrastate Operations (Vehicles less than 26,001 pounds)**

A vehicle that weighs less than 26,000 pounds and operates intrastate in another jurisdiction besides the base jurisdiction requires registration for that jurisdiction. Therefore such vehicles are generally registered through the IRP instead of obtaining non-apportioned registration from both the base jurisdiction and the other jurisdiction where intrastate operations occur.

You may register a vehicle(s) in New Mexico if you have an established place of business here, or if you are an owner-operator you must be a New Mexico resident. Your fleet must accumulate mileage in New Mexico and the operational records for your vehicles must be kept or be made available in New Mexico for audit.

**Where A Commercial Vehicle should be Apportioned 4.0**

**Base Jurisdiction** (as defined under Article II of the International Registration Plan)

“Base Jurisdiction” means, the member jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

**Established Place of Business** (as defined under Article II Definitions in the International Registration Plan)

Means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e. not an independent contractor) for the purpose of the general management of the Applicant’s or Registrant’s trucking-related business (i.e. not limited to credentialing, distance and fuel reporting, and answering telephone inquiries) or the Registrant has an Established Place of Business within the Base Jurisdiction.

**Selection of Base Jurisdictions – Section 305** (as defined under Article II Definitions in the International Registration Plan)

(a) An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the Applicant has an Established Place of Business, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.

(b) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.

(c) To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:

(i) if the Applicant is an individual, that his or her driver’s license is issued by that Jurisdiction,

(ii) if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,

(iii) if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,

(iv) that the Applicant’s federal income tax returns have been filed from an address in that Jurisdiction,

(v) that the Applicant has paid personal income taxes to that Jurisdiction,

(vi) that the Applicant has paid real estate or personal property taxes to that Jurisdiction,

(vii) that the Applicant receives utility bills in that Jurisdiction in its name,

(viii) that the Applicant has a Vehicle titled in that Jurisdiction in its name, or

(ix) that other factors clearly evidence the Applicant’s legal Residence in thatJurisdiction.

**Types of Operations 5.0**

**For-Hire Carrier:**

Any person, firm or corporation who engages in transportation by motor vehicle of passengers, commodities or property for compensation.

**Common Carrier**

For-hire carrier that holds itself out to serve the general public at reasonable rates and without discrimination.

**Contract Carrier**

For Hire interstate operators that offer transportation services to certain shippers under contracts.

**Private Carrier**

A person, firm or corporation that uses its own trucks to transport its own freight.

**Owner-operators**

Owner-operators who lease their vehicle(s) may register in either one of two ways:

* The owner operator may be the registrant. The vehicle(s) will be titled and registered in the name of the owner operator. The apportioned plate(s) will be the property of the owner-operator. The owner-operator will be responsible for registration of such vehicles(s) and for establishing and maintaining mileage records and making records available for audit.

* The carrier (lessee) may be the registrant. The vehicle(s) will be registered in the name of both the carrier as lessee and the owner-operator as lessor. The apportioned plate(s) will be the property of the registrant (lessee-carrier). The lessee-carrier will be responsible for registration of such vehicle(s) and for establishing and maintaining mileage records and making records available for audit.

**Household Goods Carriers**

***a) Equipment Leased From Service Representative***

Household Goods Carriers using equipment leased from service representatives may elect to base that equipment in either the base jurisdiction of the service representative or that of the carrier

* If the base jurisdiction of the service representative is selected, the equipment shall be registered in the service representative’s name and the Household Goods Carrier shall be shown as lessee. The apportionment of fees shall be according to the combined mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative’s base jurisdiction.
* If the base jurisdiction of the household goods carrier is selected, equipment shall be registered in the name of the carrier and that of the service representative as lessor. The apportionment of fees shall be according to the combined mileage records of the carrier and those of the service representative. Such records must be kept or made available in the Household Goods Carrier’s base jurisdiction.

***b) Owner-Operator Leased Equipment***

* For equipment owned and operated by owner-operators other than service representatives, and used exclusively to transport cargo for the Household Goods Carrier, the equipment shall be registered by the carrier in the base jurisdiction of the carrier, but in both the owner-operators name as lessor, and that of the carrier’s as lessee, with the apportionment of fees according to the records of the carrier.

**Rental Vehicles**

The IRP specifically provides for the registration of various types of rental fleets. Rental fleets owned by any person or firm engaging in the business of renting vehicles with or without drivers for valuable consideration for a specific period of time shall be extended full interstate or intrastate privileges providing that:

* Such person has received either the appropriate operating authority or approval from the jurisdiction to apportion such rental; and
* The operational records of the fleet are maintained by the rental owner and must be identifiable as being part of such fleet; and
* Such vehicles are part of a rental fleet that are identifiable as being a part of such fleet and must include the specified number of vehicles; and
* Such person or firm registers the vehicles as described below:

***a) Rental Definitions***

1. For purposes of IRP, the following definitions are applicable to rental vehicles:

**Rental Owner** - an owner principally engaged in renting (one or more rental fleets) to others or offering for rental the vehicles of such fleets without drivers.

**Rental Fleet** - one or more vehicles that are rented or offered for rental without drivers and designated by a rental owner as a rental fleet.

**Rental Vehicle** - a vehicle of a rental fleet.

**Renting and Leasing** - the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

***b) One-Way Vehicles***

Trucks of less than 26,000 pounds (11,800 kilograms) gross vehicle weight operated as part of an identifiable one-way fleet will allocate and fully plate vehicles to the respective jurisdictions based on the fleet mileage factor. All trucks of such one-way fleets so qualified will be allowed to perform both interstate and intrastate movements in all jurisdictions. These vehicles must also meet all specific requirements for intrastate and interstate travel.

**Fees 6.0**

**Calculation of Apportionable Fees** (as defined under Article IV Definitions of the International Registration Plan)

**400 CALCULATION OF APPORTIONABLE FEES**

The Apportionable Fees for a Fleet in a MemberJurisdiction shall be calculated by multiplying the Apportionment Percentage calculated for the Member Jurisdiction by the total Apportionable Fees required under the law of the Member Jurisdiction for full registration of the Vehicles in the Fleet for the Registration Year, or the unexpired portion of the Registration Year, as the case may be.

**410 NO MINIMUM REGISTRATION FEE; COLLECTION OF OTHER FEES PERMITTED**

**(a) No Member** Jurisdiction shall require any minimum registration fee for an Apportionable Vehicle.

(b) A Base Jurisdiction may by law require payment of additional fees for each Apportioned Vehicle, such as for issuing Credentials or filing an application for apportioned registration.

**420 NEW FLEETS**

(a) The establishment of a new Fleet by an Applicant does not in itself qualify the Applicant to have the apportioned fees for the new Fleet calculated using the average per-Vehicle distance specified in Section 320. An Applicant may not use average per-Vehicle distance when the new Fleet is composed entirely or primarily of Vehicles which the Applicant operated or over which the Applicant exercised control during the Reporting Period and these vehicles accrued actual distance in the Member Jurisdictions for which the Applicant seeks apportioned registration.

(b) When a Vehicle that has been (i) operated under long-term Lease that includes the Vehicle driver and (ii) registered as part of a Fleet of Apportioned Vehicles is sought to be registered under the Plan as a Fleet of a single Vehicle, the actual distance accrued by the Vehicle during the Reporting Period shall be used to calculate the Apportionable Fees of the Fleet, but only if the operation will reflect the operation under the long term Lease.

**425 ADDITIONAL VEHICLES**

(a) A Registrant may add Vehicles to its Fleet after the beginning of the Registration Year. The apportioned fees for such added vehicles shall be calculated according to the Apportionment Percentages from the Registrant’s initial application for the registration of its Fleet for the year, subject to such adjustments as may have been necessary since registration was issued to the Fleet.

(b) The apportioned fees for Vehicles added to a Fleet during the Registration Year shall be determined according to the requirements of each Member Jurisdiction. Unless a MemberJurisdiction imposes a different requirement, the Base Jurisdiction shall calculate the Apportionable Fees from the first day of the month in which the Vehicles are added to the Fleet.

(c) If a reallocation of Vehicles by a Registrant is described in Section 430, the registration of the Vehicles in the resulting Fleet shall be governed by Section 430 rather than by this Section 4

**430 FLEET CONSOLIDATION**

A Registrant may combine two or more existing Fleets of its Apportioned Vehicles. In such a situation, the Apportionable Fees of the Vehicles in the resulting Fleet shall be determined according to the actual distances accrued in the Reporting Period by all the Vehicles in the resulting Fleet.

**435 REFUNDS AND CREDITS**

If an Apportioned Vehicle is withdrawn from a Fleet during a Registration Year, the amount of the Apportionable Fee for the Vehicle for the remainder of the Registration Year shall be available for transfer to the registration of a replacement Vehicle in the Fleet or subject to the law of each Member Jurisdiction, may be credited or refunded to the Registrant.

**440 CREDIT FOR REPLACEMENT VEHICLES**

(a) The Base Jurisdiction may require a Registrant to notify the Base Jurisdiction when the Registrant withdraws an Apportioned Vehicle from its Fleet during the Registration Year.

(b) Each Member Jurisdiction shall allow a Registrant to transfer the registration of a Vehicle withdrawn from a Fleet to a replacement Vehicle in accordance with each Member Jurisdiction’s transfer requirements. Additional Apportionable Fees resulting from an increase in gross weight or other factors, if any, shall be calculated as determined in accordance with the law of the Member Jurisdiction.

**445 FOREIGN EXCHANGE**

When the Base Jurisdiction bills a Registrant for an apportioned fee to cover registration in a Member Jurisdiction that has an official currency different from that of the Base Jurisdiction, the Base Jurisdiction shall either determine the amount to be billed according to the prevailing exchange rate, which shall be, for each month, the index rate set by the U.S. Federal Reserve Board at 12:01 p.m., Eastern Time, on the third Monday of the preceding month; or it shall bill in the units of currency of the other Member Jurisdiction**.**

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|  |  |  | **FULL YEAR FEES** |  | **3/4 OF THE YEAR** |  | **1/2 OF THE YEAR** |  | **1/4 OF THE YEAR** |
| **DGVW** | |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| 0,001 | 4,000 |  | $40.00 |  | $30.00 |  | $20.00 |  | $10.00 |
| 4,001 | 6,000 |  | $55.00 |  | $41.25 |  | $27.50 |  | $13.75 |
| 6,001 | 8,000 |  | $69.00 |  | $51.75 |  | $34.50 |  | $17.25 |
| 8,001 | 10,000 |  | $84.00 |  | $63.00 |  | $42.00 |  | $21.00 |
| 10,001 | 12,000 |  | $99.00 |  | $74.25 |  | $49.50 |  | $24.75 |
| 12,001 | 14,000 |  | $113.00 |  | $84.75 |  | $56.50 |  | $28.25 |
| 14,001 | 16,000 |  | $128.00 |  | $96.00 |  | $64.00 |  | $32.00 |
| 16,001 | 18,000 |  | $143.00 |  | $107.25 |  | $71.50 |  | $35.75 |
| 18,001 | 20,000 |  | $157.00 |  | $117.75 |  | $78.50 |  | $39.25 |
| 20,001 | 22,000 |  | $172.00 |  | $129.00 |  | $86.00 |  | $43.00 |
| 22,001 | 24,000 |  | $187.00 |  | $140.25 |  | $93.50 |  | $46.75 |
| 24,001 | 26,000 |  | $201.00 |  | $150.75 |  | $100.50 |  | $50.25 |
| 26,001 | 48,000 |  | $118.00 |  | $88.50 |  | $59.00 |  | $29.50 |
| 48,001 | & OVER |  | $172.00 |  | $129.00 |  | $86.00 |  | $43.00 |

**IFTA 7.0**

The International Fuel Tax Agreement (IFTA) is a base-state fuel tax agreement. The carrier’s base jurisdiction issues credentials that allow the IFTA licensee to travel in all IFTA member jurisdictions. The IFTA license offers several advantages to the interstate motor carrier. These benefits include one license, one set of decals and one quarterly fuel tax report that reflects the tax or refund due. These advantages all lead to cost and time savings for the interstate carrier. Any motor carrier based in New Mexico and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA licensee application in New Mexico. If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, fuel permits must be obtained to travel through member jurisdictions according to the regulations of each jurisdiction.

Upon applying for an IFTA license and paying the required fees, you will be issued an IFTA license and decals. You must keep a photocopy of IFTA license in each vehicle and display decals on both sides of the cab of each vehicle. If you are applying for IRP registration, you *must apply for an IFTA license at the same time* or provide a verifiable lease specifying the entity responsible for filing IFTA returns for your operation.

Each IFTA license must file a quarterly tax report online at <https://tap.state.nm.us> and pay any balance of tax due. **A report must be filed for each quarter even if there were no operations during the quarter.**

Reports are due on the last day of the month following the end of quarter, for which the report is due, or the next business day if the last day of the month falls on a Saturday, Sunday or legal holiday. If sending in a paper return the postal service postmark on the filing envelope will be accepted as the day of filing for the tax return. The quarterly filing periods are:

Every licensee shall maintain records for a period of four years from the filing date of the report to substantiate information reported. Such records shall be made available on request by any member state for an audit.

If you cease operations you must file a final report and cancel your IFTA license. Send your original license back to the CVB office along with any unused decals.

If the return shows an overpayment of tax, it will be credited to you. If you prefer a refund be sent to you, you may request that a refund be sent to you.

For more detailed information regarding New Mexico IFTA, you may contact the CVB office at (888) 683-2821.

**Additional Motor Carrier Requirements 8.0**

**Motor Carrier Operating Authority**

Authority is required for anyone receiving compensation to carry someone else's property interstate, and in some cases, passengers. You may be interstate exempt if you are crossing state lines with commodities exempt from federal regulation, exempt commodities are products that are not manufactured or processed, such as, grain, produce, cattle, etc.

For information concerning New Mexico authority, please contact:

Transportation Division NM Public Regulation Commission, Post Office Drawer 1269 Santa Fe, New Mexico 87504-1269 Telephone (505) 827-4519 Fax (505) 827-4023

Warrant Application: <http://www.nmprc.state.nm.us/transportation/pdf/newwarrantapplication2005.pdf>

Transportation Rules: <http://www.nmprc.state.nm.us/transportation/pdf/transportationrules09.pdf>

Unified Carrier Registration (UCR): <http://www.nmprc.state.nm.us/ucr.htm>

**USDOT Number**

If you are an interstate motor carrier you need a USDOT number. The USDOT number is an identification number issued to motor carriers, and shippers with vehicles weighing more than 10,000 lbs., by the United States Department of Transportation. As New Mexico is a PRISM state, updates must be made in accordance with information provided in the PRISM section of this manual. You may update your DOT number by completing the MSC-150 form. For information or applications, contact the Federal Motor Carrier Safety Administration, 2240 Louisiana Boulevard NE Suite 520 Albuquerque 87110 or call 505-346-7858. You can also visit their website at www.fmcsa.dot.gov or [www.safersys.org](http://www.safersys.org).

**Federal Heavy Vehicle Use Tax (HVUT)**

If you operate vehicles at a gross vehicle weight of 55,000 pounds or more, you must provide proof that you have paid your Heavy Vehicle Use Tax and filed Form 2290 with the Internal Revenue Service in order to obtain or maintain vehicle registration credentials. Questions concerning tax compliance should be directed to the Internal Revenue Service at 1-800-829-1040. To obtain a Form 2290, contact the IRS at 1-800-829-3676 you HVUT questions may be directed to the CVB office at (888) 603-4626. It is the applicant’s responsibility to fully comply with all requirements listed in the Federal Form 2290.

**Insurance**

Interstate regulated carriers are required to file a Federal Liability Certificate. The commercial underwriter will file this with the FMCSA electronically. Proof of insurance must be submitted with all new account and supplemental applications when adding a vehicle.

**Weight Distance EPermits**

## New Mexico imposes a weight-distance tax on owners, operators, and registrants of intra and interstate commercial vehicles with a declared gross vehicle weight in excess of 26,000 pounds.

This tax is based on vehicle weight and miles traveled on New Mexico roads. Companies must register and apply ***each year for a New Mexico*** [***Weight Distance Tax Electronic Permit for each vehicle***](https://tap.state.nm.us/tap)*.* E Permits must be obtained online at: <https://tap.state.nm.us>

A vehicle titled in New Mexico that is subject to the weight-distance tax and traveling intrastate is issued a weight-distance plate.

A vehicle titled in New Mexico that is subject to the weight-distance tax and traveling interstate is issued an IRP plate.

Once you have obtained your weight distance EPermit you must file a quarterly tax report online at <https://tap.state.nm.us> and pay any balance of tax due. **A report must be filed for each quarter even if there were no operations during the quarter.**

**Uniform Carrier Registration (UCR)**

The UCR Program requires individuals and companies that operate commercial motor vehicles, including buses, in interstate or international commerce to register their businesses and pay an annual fee based on the size of their fleet. UCR is a federal program that replaced single state registration. Monies collected from this are used for various safety implementations. Entities operating solely intrastate, i.e., only in New Mexico, are not required to register for UCR. To register contact: <http://www.nmprc.state.nm.us>

**Oversize-Overweight Permits**

Permits are required when a vehicle or a load exceeds statutory length, width or height. For information, contact the New Mexico Department of Public Safety Oversize Overweight Permit Unit; 2500 Cerrillos Road; telephone (505)476-2475 fax 505-476-2479.

Single Trip Application: <http://www.nmmtdpolice.org/docs/os-ow_single_permit>

Multiple Trip Permit Application: <http://www.nmmtdpolice.org/docs/os-ow_multiple_permit_app.pdf>

**Applications and Forms 9.0**

The applicant is responsible for properly completing all forms necessary to register vehicles under the IRP. If you submit an incomplete application, you will be asked to provide the information or submit a new, revised application. *Incorrect or partial completion of an application will delay processing.*

The basic application forms are Schedule A, which is used to provide vehicle information, and Schedule B which is used to provide carrier and jurisdiction information.

Data on an application is subject to review and verification. New Mexico acts on behalf of all IRP jurisdictions in the collection and verification of information. The registrant’s signature attests to the accuracy of information on the application.

Once you begin operations, you must maintain records to account for all miles fleet vehicles travel. Mileage records are subject to audit. All operational and mileage records that support the application and supplements must be kept for three years after the close of the registration year. You will be subject to penalties if you do not keep adequate records.

## Application Process (as defined under Article III Applications for Apportioned Registration in the International Registration Plan)

**305 SELECTION OF BASE JURISDICTION**

(a) An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the Applicant has an Established Place of Business, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.

(b) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.

(c) To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:

(i) if the Applicant is an individual, that his or her driver’s license is issued by that Jurisdiction,

(ii) if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,

(iii) if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,

(iv) that the Applicant’s federal income tax returns have been filed from an address in that Jurisdiction,

(v) that the Applicant has paid personal income taxes to that Jurisdiction,

(vi) that the Applicant has paid real estate or personal property taxes to that Jurisdiction,

(vii) that the Applicant receives utility bills in that Jurisdiction in its name,

(viii) that the Applicant has a Vehicle titled in that Jurisdiction in its name, or

(ix) that other factors clearly evidence the Applicant’s legal Residence in that Jurisdiction.

Official Commentary

If more than one Member Jurisdiction could qualify as a Base Jurisdiction for an Applicant, the Applicant may choose which of them it will apply to for apportioned registration under the Plan. This serves to preserve the necessary but limited flexibility in the choice of a Base Jurisdiction.

It is not the intent of this section to permit a Registrant to manipulate the selection of a Base Jurisdiction in order to avoid the payment of Apportionable Fees on the basis of 100 percent of the distance traveled by its Fleet.

This Section provides a three-part test under subsection (a) for the determination of Base Jurisdiction. All three parts must be met in order for a Member Jurisdiction to qualify as a Base Jurisdiction.

The Plan offers Residence as an alternative criterion to Established Place of Business only for those Applicants who cannot demonstrate that they meet the Established Place of Business requirement.

With respect to the accrual by a Fleet of distance in the Base Jurisdiction, the requirement is to be applied only to the Fleet as a whole; each individual Vehicle of a Fleet need not enter the Base Jurisdiction.

**310 REGISTRANT FROM NON-MEMBER JURISDICTION**

(a) A Person whose only Established Place of Business is in a Jurisdiction that is not a Member Jurisdiction may, until such time as this Jurisdiction becomes a Member Jurisdiction, declare as its Base Jurisdiction the Member Jurisdiction in which it expects to operate the greatest distance in the first year of operation as a Registrant. A Member Jurisdiction that has received an application for registration under this subsection may reject it for cause. A Registrant may not continue maintaining a Base Jurisdiction under this Section once the Jurisdiction in which the Registrant has an Established Place of Business becomes a Member Jurisdiction.

(b) A Person that has taken advantage of the provisions of subsection (a) for registration under the Plan shall, in the event that a Jurisdiction in which the Person has an Established Place of Business becomes a Member Jurisdiction, henceforth use that Member Jurisdiction as its Base Jurisdiction. The re-registration of the Registrant’s Apportionable Vehicles in the new Base Jurisdiction shall be accomplished through orderly and equitable procedures to be established by the Member Jurisdictions involved. Such procedures shall not require payment **of duplicate Apportionable Fees.**

**315 APPLICATION PROCESS**

(a) The Base Jurisdiction shall determine the manner, the standard for measuring distance (i.e., miles or kilometers), application process, and filing deadlines for applications for registration under the Plan.

(b) An application for registration under the Plan shall contain information elements required by the Plan and such other information that is required by the Base Jurisdiction.

(c) Except where the Plan permits an Applicant to use average per-Vehicle distance, an application for registration under the Plan shall contain the actual distance that the Fleet being registered was operated during the Reporting Period.

(d) If the Fleet did not accrue any actual distance during the Reporting Period, an Applicant shall use average per-Vehicle distance.

(e) The expiration date of apportioned registration for all Apportioned Vehicles in a Fleet shall be the same date.

320 AVERAGE PER-VEHICLE DISTANCE

(a) When the Application is for a Fleet that did not accrue any actual distance during the Reporting Period, the Base Jurisdiction shall assess registration fees for the Fleet based on the average per-Vehicle distance in each Member Jurisdiction, as provided below.

(b) In calculating average per-Vehicle distance, the Base Jurisdiction shall use its own data and the method prescribed in subsection (d) to determine the average per-Vehicle distance per Member Jurisdiction.

(c) By March 31 each year, each Member Jurisdiction shall update its average per-Vehicle distance per Member Jurisdiction.

(d) The Base Jurisdiction shall calculate its average per-Vehicle distance per Member Jurisdiction by:

(i) determining the total actual distances reported to the Base Jurisdiction as having been operated in each Member Jurisdiction by Fleets for which the Base Jurisdiction served as the Base Jurisdiction during the previous Registration Year;

(ii) determining the number of Apportioned Vehicles for which the Base Jurisdiction served as Base Jurisdiction during the previous Registration Year that accrued distance in each respective Member Jurisdiction; and

(iii) for each Member Jurisdiction, dividing the distance determinedunder clause (i) by the number of Apportioned Vehicles determined under clause (ii).

**325 VARIANCE OF REGISTERED WEIGHTS**

If an Applicant requests registration weights for a Vehicle in Member Jurisdictions that register according to gross Vehicle weight that differ by more than 10 percent between such Member Jurisdictions, the Base Jurisdiction may require the Applicant to provide documentation concerning the actual operations of the Vehicle. The Base Jurisdiction may deny registration for such a Vehicle if the Base Jurisdiction determines that the requested variance does not reflect actual operations.

**All added jurisdiction percentages are calculated over 100%.**

**New Fleets-Section 420** (as defined under Article IV Fees in the International Registration Plan)

A new fleet does not automatically qualify for estimated distance.

**Actual distance is required if:**

The new fleet is composed entirely, or primarily, of vehicles in which the applicant operated or exercised control over during the reporting period and the vehicles accrued actual distance in the jurisdictions for which the applicant seeks apportioned registration. The mileage report period is defined by the month and year of your registration start and end dates.

This includes vehicles previously apportioned under long-term lease to a motor carrier (including the driver) if the operation will reflect the operation under the long-term lease.

**Fleet Consolidation-Section 430** (as defined under Article IV Fees in the International Registration Plan)A Registrant may combine two or more existing Fleets of its Apportioned Vehicles.

In such a situation, the Apportioned Fees of the Vehicles in the resulting Fleet shall be determined according to the actual distances accrued in the Reporting Period by all the Vehicles in the resulting Fleet.

**Cancellation of Registration-Section 505** (as defined under Article V Registration on Apportionable Vehicles in the International Registration Plan)

The Base Jurisdiction shall cancel, suspend, or revoke any apportioned registration if the registration was granted erroneously, or if the Registrant fails to pay any Apportionable Fees.

**Credentials for Apportion Registration-Section 600** (as defined under Article VI Credentials in the International Registration Plan)

For applications you may submit a request at https://tap.statenm.us.

***New Mexico will not issue Credentials for an Apportioned Vehicle until the Registrant has paid all Apportionable Fees due or past due.***

**New IRP Accounts 10.0**

In order to register for a New Mexico IRP account, you must meet the IRP “base jurisdiction” and “established place of business” requirements. You may do this by either filling out a paper checklist and application available through the CVB office or you may submit your new application online at <https://tap.state.nm.us> If you were previously based in another IRP jurisdiction, you must report actual miles on the IRP Schedule B. You must also include a copy of the registration cab card and invoice received from that jurisdiction. (See Chapter 9.0 for Application Process, Distance Estimates, Variances of Weight, Calculation of Apportion Percentages, Added Jurisdictions, New Fleets, Fleet Consolidation, Cancellation of Registration, Credentials for Apportion Registration).

If you are obtaining an IFTA license in your name, you must fill out a separate IFTA application. If you are not obtaining an IFTA license under your name, you must provide a lease verification form stating who is providing the IFTA license. The agreement must specify the entity responsible for filing quarterly fuel tax returns.

The New Mexico IRP is an annual registration. Therefore, you are required to pay for 12 months of registration when registering with IRP. New Mexico IRP has a “staggered” registration period, which begins in the month during which you begin operations. For example, if you begin registration in May, you will pay for the twelve months of registration expiring April 30 of the next year. The designated year of registration reflects the year in which registration expires.

**Processing**

Applications are processed in the order in which they are received. Once an application has been processed, you may pay the balance online or send certified funds to the CVB office at:

Commercial Vehicle Bureau MVD

ATTN: IRP Department

2546 Camino Entrada

Santa Fe, NM 87507

Telephone (505) 827-0392

**Requirements**

IRP Application

IRP application must be completed and signed.

**Vehicle Title**

New Mexico requires that any vehicle being licensed in New Mexico must be titled in New Mexico first. Commercial IRP registrations are registered as “Title Only”. The vehicle(s) must be titled as title only prior to applying for apportioned license plates. Title applications will not be accepted.

**2290**

Receipted or watermarked copy of IRS form Heavy Vehicle Usage 2290, schedule 1, if the vehicle(s) is 55,000 pounds or over is required Expired 2290’s will not be accepted.

**IFTA**

If the vehicle is over 26,000 pounds, the carrier must provide complete International Fuel Tax Agreement (IFTA) application and IFTA decal request form.

**Insurance**

To obtain a New Mexico apportioned plate, an applicant must submit proof of insurance. If a carrier is leased onto another company/individual, and the lessee is providing insurance on the unit, a copy of the lease agreement must be provided.

**Leased vehicle(s)**

Signed and notarized lease agreements must be provided if the vehicle is leased. *Affidavits of Lease agreements will not be accepted.*

**Proof of Established Place of Business**

In addition to a telephone bill, a document from two of the following categories will be accepted by New Mexico as proof of established place of business. Documents must not be more than sixty days old and have printed physical address:

* **Utility** – Electricity bill, Gas bill, Water/Sewer bill, Cable/Satellite bill
* **Insurance**- Automobile insurance bill, Boat insurance bill, Homeowner’s /Rental Insurance , Health Insurance bill, Life insurance bill
* **Property**- A New Mexico Mortgage document, Purchase Agreement,Notarized Rental Agreement, Property Tax Statement
* **Other-** Bank statement, Credit Union statement, credit card statement, valid New Mexico Driver’s License

Items NOT accepted by MVD/CVB as proof of Established Place of Business

* Print screens
* Envelopes with physical address
* Any document containing a post office box only (excluding phone bills)
* Utility bills with shut off dates
* Photos of required proofs

Carriers have the option of paying online or with certified funds (cashier’s check, certified check or money order). Payments paid with a credit card will have a convenience fee added to the total.

Once the bill has been paid, permanent registration (cab card(s) and or plate) will be mailed.

Credentials (cab card and/or license plates) will not be sent out until payment is *accepted and processed.* A 15 day temporary cab card is available after full payment has been made.

**IRP Renewals 11.0**

Renewal applications are sent out to New Mexico based carriers approximately forty five days prior to the beginning of the new registration period. The renewal applications are computer printouts containing active fleet and vehicle information at the time of printing.

Because the renewal is printed and mailed prior to expiration of current registration, any supplement activity that has taken place after printing will not be listed on the renewal printout. This includes additions/deletions of vehicles, changes of fleet/vehicle information, added jurisdictions, and unpaid billings.

It is essential that you review your renewal application for accuracy or omission of pertinent information. Failure to report or include factual data could result in processing delays and assessment of incorrect fees. Please ensure that IFTA and Weight Distance taxes have been filed and paid prior to the submission of the renewal packet. The Commercial Vehicle Bureau is not responsible for situations that may arise from erroneous information reported on your renewal application. As New Mexico is a PRISM state, the MCS-150 must be updated annually.

The IRP renewal packet contains:

* Renewal checklist
* Computer generated renewal print out
* IRP requirements form
* Mileage schedule B& C
* FMCSA Motor Carriers MCS 150

The renewal print out is organized by fleets. It is the carrier’s responsibility to review and verify all information on the print out. The print out will also contain a copy of Schedule B to record the carrier’s actual mileage. By making corrections to the renewal print out carriers are able to:

* Change carrier information
* Change or modify vehicle information
* Change unit numbers
* Add or delete vehicles
* Change vehicle weights

Renewal applications are processed by the date received. Be sure to submit your renewal application in a timely manner. Renewals submitted after the renewal expiration date will be charged a late fee.

Add information about partial reciprocity to carriers with the registration period January 1,2015 or after.

**There is not a grace period.**

Renewal Applications may also be completed online at <https://tap.state.nm.us>.

**Reporting Period** (as defined under Article II Definitions of the International Registration Plan)

Reporting Period means the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in September, October, November or December the Reporting Period shall be the previous such twelve-month period.

**IRP Supplements 12.0**

Supplements are additions or changes to a carrier’s IRP account during the registration year. Supplements can be requested/processed at any time throughout the registration year. All IRP invoices, IFTA, Weight Distance Tax accounts and Weight Distance Epermits must be in good standing before a supplement can be processed. Only one type of supplement per invoice will be processed. Supplements may be sent by mail, submitted on TAP ( <https://tap.state.nm.us> ) email, fax or may be brought to the CVB IRP office. Cashier’s check, money order for full amount of invoice or credit card payment (with additional 2.5 % convenience fee) is required to complete the registration. A temporary 15 day permit is available after full payment has been made.

**Types of supplements**

* **Additional units**
* **Weight increases**
* **Even exchanges**
* **Replacement credentials (license plate(s) or cab card(s)**

**To Add a Unit**

Vehicles may be added or reinstated to an existing fleet anytime during the registration year. Mileage information provided with your original application will be used to calculate the fees due.

To add a vehicle, carriers must submit:

Schedule A

A New Mexico title (title only)

A current copy of the IRS 2290 Heavy Vehicle Use Tax (HVUT) for vehicles with a registered weight of 55, 000 pounds or over stamped or watermarked by the IRS.

Confirmation of an EPermit for any unit of a registered weight of over 26,000 pounds

Lease agreement if unit is leased

Current proof of insurance

**To Increase a Vehicle Weight**

An increase in vehicle weight may be made anytime during the registration year. If the registered vehicle weight is increased, you will be billed for any difference in registration fees. To increase a vehicle weight, carriers must submit:

Schedule A

**Even Exchanges**

**Vehicles may be deleted during the year and if the deletion results in a credit, the credit will be available for application to another vehicle during the registration year upon submission of the following:**

**Schedule A**

A New Mexico title (title only)

A copy of the IRS 2290 Heavy Vehicle Use Tax (HVUT) for vehicles with a registered weight of 55,000 pounds or over stamped or watermarked by the IRS

Confirmation of an EPermit for any unit of a registered weight of over 26,000 pounds

Lease agreement if unit is leased

Current proof of insurance

License plate and cab card from vehicle being removed

***New Mexico does not allow refunds for vehicles deleted during the registration year.***

**To Replace Credentials (Cab Cards / License Plates)**

A $20.50 fee is charged for each replacement plate; a $5.50 fee is charged for each replacement cab card. New Mexico issues one permanent IRP power unit plate. The carrier is responsible for making sure the license plate(s) is legible. If a replacement plate is needed because it is worn out, bent, faded stolen, etc., the carrier must order a replacement plate.

To request a replacement plate or cab card a carrier must submit:

A letter requesting replacement license plate or cab card that includes statement of reason for replacement, IRP account number, FEIN number, USDOT number, and fleet and unit number.

**Refunds and Credits 13.0**

**New Mexico Refunds**

Refunds of New Mexico apportioned registration fees are allowed when:

1. A duplicate payment or over-payment of a registration billing.
2. The CVB IRP staff has made an administrative error.

**Refunds from Other IRP Jurisdictions**

Refunds for registration fees paid to other IRP jurisdictions must be handled directly between you and the individual jurisdiction(s) in accordance with their policies and statutes.

**Credentials 14.0**

**License Plate, Sticker, and Cab Card**

Upon full payment of IRP registration invoice, CVB will issue one IRP license plate, a cab card and a weight and month/year expiration stickers for each vehicle on the application. The plate will be “non-expiring”; meaning when registration is renewed, CVB will not automatically issue a new plate.

The month/year expiration sticker indicates when the registration period expires. At renewal, CVB will issue a new month/year expiration sticker to affix to the license plate. Also, at renewal CVB will issue a new cab card for each registered vehicle.

When credentials are received, it is the carrier’s responsibility to verify that the VIN, unit number and other listed information are correct prior to operation.

Credentials may be place on the apportioned vehicle prior to the commencement of the registration period. The cab card from the prior registration must be carried in the vehicle until the new registration period begins.

**Temporary Vehicle Registration**

On all applications, carriers may request temporary vehicle registration for vehicle(s) after the invoice has been paid in full. CVB can fax, email or mail a temporary registration to the carrier. Temporary registrations are valid for 15 days and cannot be renewed or extended.

**IRP Credential Enforcement**

Enforcement representatives look at the original cab card for verification that vehicles are properly registered. The cab card must always be carried in the vehicle described. Cab cards may not be altered in any way; photocopies are not acceptable as proof of registration.

Commercial vehicles not displaying a current registration plate, plate month/year expiration stickers and cab card, or a valid trip permit or temporary vehicle registration are in violation of the law. The registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

**IRP Operational/ Mileage Records 15.0**

Every carrier who registers vehicles under the IRP must maintain records to substantiate the actual miles travelled and other information used to determine registration fees for all member jurisdictions.

**Source Documents**

Driver’s Trip Records (Trip sheets)

An acceptable source document to record distances is an *“Individual Vehicle Distance Record” (IVDR).* The driver for each trip made by an apportioned vehicle including owner-operator vehicles and leased vehicles completes this document. The most common IVDR’s are driver’s trip sheets. Acceptable source documentation must contain the following basic information:

1. Registrant’s name
2. Date of trip (beginning and end)
3. Trip origin and destination
4. Routes travelled (highway numbers)
5. Beginning and ending odometer readings of the trip
6. Distance by jurisdiction
7. Total trip distance
8. Vehicle unit numbers (power unit and trailer)
9. Fleet number (if registrant has more than one fleet)
10. Driver’s name or signature

Vehicle Costs

Acceptable documentation to support a vehicles’ purchase price and date of purchase includes a purchase invoice and bill of sale. For leased units, the lease agreement (if the purchase price is stated in the agreement) or other proof of the fair market value of the vehicle at the beginning of the lease is required. Costs of any capital additions and modifications made to the vehicle within 30 days of the purchase must be included in the purchase price. This may or may not include sales tax, dealer costs, etc.

Trip Permits

Copies of trip permits obtained for operations by apportioned vehicles must be available on file. The distances travelled under these permits are to be reported on the renewal application.

Monthly/Quarterly Summaries

The IVDR information must be summarized monthly and quarterly. The summary must contain the distance travelled by each unit in each jurisdiction for the month/quarter.

Yearly summary

A yearly summary showing the distance travelled for each vehicle in each jurisdiction during the reporting period (July 1 through June 30.)

**Records Retention Period**

All operational and mileage records that support the application and supplements must be kept for three years after the close of the registration year. For example, records for registration year 2001 must be retained until the registration for 2004 expires. (Given this example, the records from July 1, 1999 through June 30, 2000 must be kept through the end of the 2004 registration year.)

Vehicle cost and weight records must be maintained for all vehicles that are currently registered in your fleet. Once the vehicle is deleted or removed, these records must be kept for three years after the close of the current registration year.

**Audits 16.0**

New Mexico has the authority to audit your mileage records under New Mexico State Statute 7.5.1 Article VIII. Additionally, Article X, Section 1015 of the IRP Agreement, requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all member jurisdictions. IRP audits on New Mexico based carriers will be performed by auditors from the New Mexico Taxation and Revenue Department Audit Unit.

**Purpose of Audit**

The purpose of audit is to ensure compliance with established rules and regulations governing prorated registration, and proper payment of prorated fees to New Mexico and to all other IRP member jurisdictions in which a carrier operated, during a given reporting period.

**Audit Procedures**

In conducting an IRP audit, as required in the IRP Audit Procedures Manual, auditors will use source documents to determine the accuracy of the distance and vehicle information recorded on the IVDR’s on the monthly, quarterly, and yearly summaries, and on the forms used for IRP registration.

**Audit Non-compliance finding**

New Mexico establishes penalties for failure to maintain adequate records. This rule provides that upon initial audit, if you did not maintain required IVDR’s and summaries, or if these documents do not contain the information listed on pages 34-35. (Mileage/Operational Records) carriers may be subject to penalties for each registration year that is audited. If a carrier was previously assessed an inadequate records penalty, upon failure to maintain adequate records the carrier may be subject to additional penalties.

**Weight Distance 17.0**

**Weight Distance Tax**

New Mexico imposes a Weight Distance Tax on motor carriers operating certain motor vehicles on New Mexico State public highways. The Weight Distance Tax is computed based on mileage traveled by commercial vehicles on New Mexico highways at a rate determined by the weight of the commercial vehicle. Before operating a vehicle as described below on New Mexico Public highways, a carrier must obtain an E permit (electronic weight distance permit) for each vehicle.

These permits may be purchased online at https://tap.state.nm.us

**Motor Vehicles Requiring Permits**

Commercial vehicles are subject to Weight Distance Tax Permit requirements when the vehicle has a gross vehicle weight rating, or gross combination weight of 26,001 or more pounds.

**Excluded and Exempt Vehicles**

The following vehicles are excluded from the Weight Distance tax permit requirements:

* School buses.
* Buses used exclusively for the transportation of agricultural laborers.
* Buses operated by religious or nonprofit charitable organizations.

**Tax Returns-Weight Distance Tax**

The weight distance tax return shall be submitted online at <https://tap.state.nm.us> or on forms provided or approved by the department and must be signed by the taxpayer or his authorized agent.

**Lease Operators**

Any person named on a validly issued tax identification card is responsible for maintaining all records which demonstrate that any and all highway use taxes and fees incurred by the operation of registered vehicles on New Mexico highways have been paid.

When a vehicle is leased and there is no validly issued tax identification card for it, the following persons shall be held ultimately responsible for demonstrating that all applicable fees and taxes have been paid. In the event that such payment cannot be demonstrated, these same persons shall be held financially responsible for payment of all unpaid fees and taxes due, and the vehicle may be detained until such payment has been made.

* If the commercial motor carrier vehicle is owned by a company which is in the business of vehicle rental or leasing and the vehicle is leased to customers without a driver, the vehicle owner (lessor) is responsible.
* If the commercial motor carrier vehicle is owned by an owner/operator and both the owner/operator (lessor) and the vehicle falls under the employment or control and custody of the lessee, the lessee is financially responsible.

**Responsibility for Payment of Tax**

The Weight Distance Tax shall be paid by the registrant, owner or operator of a motor vehicle registered in this state to which the tax applies.

**Record-Keeping Requirements for the Weight Distance Tax**

All records should distinguish the operations of motor vehicles subject to tax from those operations that are not subject to tax. A carrier should maintain all the required records, and any other records used to calculate the New Mexico State tax liability. Records must be made available for inspection and audit upon request. All records must be preserved for at least four (4) years. If the registrant, owner or operator keeps the record at any place outside the state, the department or the department’s authorized agent may examine them at the place where they are kept.

**Motor Vehicles Subject to Record-Keeping Requirements**

A carrier must maintain records for each self-propelled motor vehicle subject to Weight Distance Tax (that is, only for each truck and tractor for which a permit is required), whether or not the motor vehicle has tax due for a particular period.

**PRISM 18.0**

The Performance and Registration Information Systems Management (PRISM) program was developed to meet the challenge of reducing the number of commercial vehicle crashes of a rapidly expanding interstate carrier population. It has increased the efficiency and effectiveness of Federal and State safety efforts through a more accurate process for targeting the highest-risk carriers, which allows for a more efficient allocation of scarce resources for compliance reviews and roadside inspections. The PRISM program requires that motor carriers improve their identified safety deficiencies or face progressively more stringent sanctions up to the ultimate sanction of a Federal Out-of-Service order and concurrent State registration suspensions. The PRISM program has proven to be an effective means of motivating motor carriers to improve their compliance and performance deficiencies.

**How does PRISM affect IRP registration?**

IRP serves as the framework for the PRISM program. The USDOT number of the motor carrier responsible for the safety of every vehicle registered must be identified during the registration process. Carriers must complete the “Biennial Update” every two years or have updated the information directly on the FMCSA web page http://www.fmcsa.dot.gov. The update schedule is based on the digits within the USDOT number. It is the motor carrier’s responsibility to update the information on the MCS-150. Applications will not be accepted if carrier is “Out of Service.”An application for a carriers designated as “Haul for hire” will not be accepted if the carrier is “Not Authorized.”

Additional information on PRISM may be found here: http://www.fmcsa.dot.gov/information-systems/prism/performance-and-registration-information-systems-management-prism

**Definitions 19.0**

**Allocation**--the system of registering a Fleet that operates in more than one Member Jurisdiction under which the Vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the Vehicles so registered are granted Reciprocity in all the Member Jurisdictions in which any of the Vehicles of the Fleet is registered.

**Applicant** —a person in whose name an application is filed for registration under the Plan.

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

**Apportionable Vehicle—** any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and: (i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or (ii) has three or more Axles, regardless of weight, or

(iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms). A Recreational Vehicle, a Vehicle displaying Restricted Plates or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Power Unit, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.

**Apportioned Vehicle—** an Apportionable Vehicle that has been registered under the Plan**.**

**Apportionment Percentage—** the ratio of the distance traveled in the Member

Jurisdiction by a Fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

**Audit—** the examination of a Registrant’s Records, including source documents, to verify the distances reported in the Registrant’s application for apportioned registration and evaluate the accuracy of the Registrant’s distance-accounting systemfor its Fleet. Such an examination may be of multiple Fleets for multiple years.

**Auxiliary Axle—**an auxiliary undercarriage assembly with a fifth wheel and tow bar used to convert a semi-trailer to a full trailer (Sometimes called “Converter Gear” or “Dolly”)

**Axle—**an assembly of a vehicle consisting of two or more wheels whose centers is in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the IRP, an “axle” is any such assembly whether or not it is load-bearing only part of the time.

**Base Jurisdiction—**An applicant may elect its base jurisdiction where the applicant has an established place of business, where distance is accrued by the fleet and where operational records of such fleet are maintained or can be made available. To establish residence in a jurisdiction, an applicant must demonstrate to the satisfaction of the jurisdiction at least **three** of the following:

1. If the applicant is an individual, his or her driver's license is issued by that jurisdiction,

2. If the applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that jurisdiction,

3. If the applicant is a corporation, that the principal owner is a resident of that jurisdiction,

4. That the applicant's federal income tax returns have been filed from an address in that jurisdiction,

5. That the applicant has paid personal income taxes to that jurisdiction,

6. That the applicant has paid real estate or personal property taxes to that jurisdiction,

7. That the applicant receives utility bills in that jurisdiction in its name,

8. That the applicant has a vehicle titled in that jurisdiction in its name, or

9. That other factors clearly evidence the applicant's legal residence in that jurisdiction.

**Board—**the Board of the Directors of the Repository.

**Cab Card—** an evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified vehicle.

**Chartered Party**— a group of Persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying Motor Vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

**Combination of Vehicles—**Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

**Credentials—** the Cab Card and Plate issued in accordance with the Plan.

**Converter Gear—**an auxiliary undercarriage assembly with a fifth wheel and tow bar used to convert a semi-trailer to a full trailer. (Sometimes called “Auxiliary Axle” or “Dolly”)

**Deadhead—**to operate a commercial vehicle from one point to another without transporting any

type of cargo.

**Distance—**

**Average Per Vehicle Distance (Estimated Distance)**

(a) When the Application is for a Fleet that did not accrue any actual distance during the Reporting Period, the Base Jurisdiction shall assess registration fees for the Fleet based on the average per-Vehicle distance in each Member Jurisdiction, as provided below.

(b) In calculating average per-Vehicle distance, the Base Jurisdiction shall use its own data and the method prescribed in subsection (d) to determine the average per-Vehicle distance per Member Jurisdiction.

(c) By March 31 each year, each Member Jurisdiction shall update its average per-Vehicle distance per Member Jurisdiction.

(d) The Base Jurisdiction shall calculate its average per-Vehicle distance per Member Jurisdiction by:

(i) determining the total actual distances reported to the Base Jurisdiction as having been operated in each Member Jurisdiction by Fleets for which the Base Jurisdiction served as the Base Jurisdiction during the previous Registration Year;

(ii) determining the number of Apportioned Vehicles for which the Base Jurisdiction served as Base Jurisdiction during the previous Registration Year that accrued distance in each respective Member Jurisdiction; and

(iii) for each Member Jurisdiction, dividing the distance determined under clause (i) by the number of Apportioned Vehicles determined under clause (ii).

**Total Distance--** all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor’s Fleet.

**Enforcement Date—**to operate a commercial vehicle from one point to another without transporting any type of cargo.

**Established Place of Business—** a physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the applicant’s or registrant’s trucking-related business (i.e. not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The applicant or registrant need not have land line telephone service at t he physical structure. Operational records concerning the fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035 of the Plan). The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business with the base jurisdiction.

**Exception—** a deviation from the Plan by a Member Jurisdiction, which has been approved by all Member Jurisdictions.

**Extension**— a period of time from the expiration date or end of a Grace Period during which Registrants may operate on expired credentials by reason of the inability of the base jurisdiction to provide current credentials.

**FHWA—**Federal Highway Administration.

**FHVUT—**Federal heavy vehicle use tax paid to U.S. Treasury for motor vehicles registered at 55000 pounds or more

**Fleet—**one or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

**Grace Period—** a period of time from the expiration of apportioned registration until the Enforcement Date for new credentials.

**Household Goods Carrier—** a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

**Interjurisdiction Movement—** Vehicle movement between or through two or more Jurisdictions

**Intrajurisdiction Movement**— movement from one point within a jurisdiction **to another point within the same jurisdiction.**

**IRP—**the abbreviation for the reciprocal agreement, the International Registration Plan. Sometimes referred to as The Plan.

**I.V.D.R.—**Individual Vehicle Distance Record is the original record generated in the course of actual vehicle operation and is used as a source document to verify the registrant’s application for accuracy.

**Jurisdiction—**a state, territory or possession of the United States, the District of Columbia, or a state, province, or territory of a country.

**Lease—** a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. A long-term Lease is for a period of 30 calendar days or more. A short-term Lease is for a period of less than 30 calendar days.

**Lessee—** a person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a Lease agreement.

**Lessor--**a Person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Veh**icle.**

**Member Jurisdiction—**a jurisdiction that has applied and has been approved for membership in the plan in accordance with Section 1100 of the Plan.

**Motor Carrier—**an individual, partnership, or corporation engaged in the transportation of goods or persons.

**Motor Vehicle--** a Vehicle which is self-propelled by power other than muscular power and which does not move on rail.

**Motor Carrier—**an individual, partnership, or corporation engaged in the transportation of goods or persons.

**Operational Records—**documents supporting distance traveled in each jurisdiction and total distance traveled such as fuel reports, trip sheets and logs.

**Owner-Operator—**the legal owner of a vehicle who leases his vehicular equipment with driver to another.

**Person--**a natural person or business entity such as a corporation, partnership, or limited liability company.

**Plate—** the license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.

**Pool—** with respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic, services, or any part of their earnings.

**Power Unit**— a Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

**Properly Registered Vehicle—** a vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.

**Reciprocity—** the reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.

**Reciprocity Agreement—** an agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.

**Reciprocity Distance—** the distance traveled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.

**Records** — information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

**Records Review—** an evaluation of a Registrant’s distance accounting system and internal controls to assess the Registrant’s compliance with the requirements of the Plan. Unlike an Audit, a Records Review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full Registration Year; it may be conducted before the Registrant’s first registration renewal**; and it does not result in any fee adjustments.**

**Recreational Vehicle —** a vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

**Registrant — a** person in whose name a properly registered vehicle is registered.

**Registrant — a** person, firm or corporation in whose name or names a vehicle is properly registered.

**Registration Year —** the twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid**.**

**Rental Fleet**— vehicles the rental owner designates as a rental fleet and which are offered for rent with or without drivers.

**Rental Owner—**means someone who rents vehicles to others \with or without drivers.

**Rental Vehicle—**means a vehicle of a rental fleet.

**Renting and Leasing—**means the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

**Reporting Period** — the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

**Repository** — the entity designated as such in Section 1300 of the IRP Plan.

**Residence** — means the status of an Applicant or a Registrant as a resident of a Member Jurisdiction

**Restricted Plate**a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate.

**Semi-Trailer—a** Vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that a part of its weight rests upon or is carried by a towing vehicle.

**Service Representative—**one who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.

**Staggered Registration—**means a method of distributing fleet registration so that credentials expire in different months during the same registration year.

**Service Representative—**one who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a motor carrier for transportation of household goods. .

**Total Distance**— all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor’s Fleet.

**Tractor—** a motor Vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so dra**wn.**

**Trailer—** a Vehicle without motor power, designed to be drawn by a motor vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing vehicle.

**Trip Permit—** a permit issued by a member jurisdiction in lieu of apportioned or full registration.

**Truck**— a Power Unit designed, used, or maintained primarily for the transportation of property.

**Truck Tractor--** a Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

**United States Regions— “**United States Regions” means, for purposes of Section 1325, the following allocation of the United States Member Jurisdictions:

**Region No. 1— Connecticut, Delaware, the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.**

**Region No. 2— Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.**

**Region No. 3— Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.**

**Region No. 4— Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.**

**Unladen Vehicle Weight—**the weight of a vehicle fully equipped for service excluding the weight of any load.

**Vehicle—**the weight of a vehicle fully equipped for service excluding the weight of any load.