

MOTOR CARRIER NEWSLETTER

JUNE 2011



Welcome to the 2011 June Edition of the Motor Carrier Newsletter. We hope you find the information contained herein beneficial to you and your company. We encourage you to provide your ideas and comments so that we may include them in future issues.



2011 Legislative Session

Following is a brief summary, by bill, of Legislation enacted affecting the Motor Carrier Industry; a link has been provided to view each bill in its entirety. For further information and/or assistance, please contact the Motor Carrier Division at (775) 684-4711. The Motor Carrier staff would like to acknowledge and thank the industry representatives for their support and our successes through this session.



Assembly Bill (AB232) – Longer Combination Vehicle (LCV) permits to be issued in staggered periods: January 1, April 1, and October 1 of each year.

With the passage of AB232, effective January 1, 2012, our customers will have the ability to apply for annual LCV (Overweight/Overlength) permits at several times throughout the year. Previously, LCV permit renewals were only available for the period of January 1 – December 31st of each year. This change will assist our seasonal customers as they can apply for their permits at the time of year they need them. Upon passage of regulations, the LCV permits will have dates available of January 1 – December 31st; April 1 – March 31st; and October 1 – September 30th. An application will be available for our customers to choose their own permit cycle. Please contact the Licensing Team at (775) 684-4711 for further information on this new change.

http://leg.state.nv.us/Session/76th2011/Bills/AB/AB232_EN.pdf

Assembly Bill (AB247) – License plates and decals available for farm tractors or self-propelled implements of husbandry

With the passage of AB247, effective January 1, 2014, agricultural users of farm tractors and implements of husbandry may be issued license plates and decals as identifiers of their equipment. This program is voluntary; it will not be mandatory for agricultural users of farm tractors or implements of husbandry to obtain a license plate and decal. Proof of insurance in the amount of at least \$300,000 will be required upon application, with the initial cost of the license plate and decal being \$20.50 and thereafter, a \$10 renewal fee will be charged. Due to the effective date of the legislation, this program will not begin until January 1, 2014. Please contact the Motor Carrier Division Licensing Team at (775) 684-4711 for further information on this new program. http://leg.state.nv.us/Session/76th2011/Bills/AB/AB247_EN.pdf



Senate Bill (SB) 13 – Electronic notification of audit determinations

With the passage of SB13, effective July 1, 2011, the Motor Carrier Division will be allowed to provide audit notifications and findings to be sent to our customers electronically. With this change, the Division is anticipating increased efficiencies for delivery of information to the Division's customers. Please contact the Audit Team at (775) 684-4634 for further information on how you can take advantage of this enhancement to our services.

http://leg.state.nv.us/Session/76th2011/Bills/SB/SB13_EN.pdf

2012 SPECIAL FUEL USE TAX RETURNS NOTIFICATION

Effective with the first quarter 2012 International Fuel Tax (IFTA) tax returns, due on April 30, 2012, and every quarter thereafter, the Department of Motor Vehicles, Motor Carrier Division, will cease mailing copies of the quarterly IFTA tax returns to Nevada's IFTA licensees.

All tax return due dates are listed on the Division's Webpage at <http://www.dmvnv.com/mcforms.htm> **A tax return is required to be filed for each quarter even if no miles were traveled.**

If the tax return is filed late, \$50 and 10 percent of the amount owed is due as a penalty, along with 1% interest per month. Additionally, administrative fines will be assessed if the tax returns are not filed timely.

Licensees can access the tax return forms and instructions by downloading them from the Division's forms Webpage at <http://www.dmvnv.com/pdfforms/mc366.pdf> and <http://www.dmvnv.com/pdfforms/mc366i.pdf>

Also available on the Division's Webpage is information regarding IFTA record-keeping requirements at <http://www.dmvnv.com/pdfforms/mciftarecords.pdf>; Trip Fuel and Distance Record <http://www.dmvnv.com/pdfforms/mctriprecord.pdf> Power of Attorney form <http://www.dmvnv.com/pdfforms/mc078.pdf>; and tax rates are available through the IFTA website at <http://www.iftach.org>

If you do not have access to the Internet, or prefer receiving your tax return forms via fax, the tax return forms, instructions, record-keeping requirements, Trip and Distance Record and Power of Attorney form will also be available through our new [Fax on Demand Service](#) by calling 684-4368, selecting "1", then "2" when prompted and following the instructions.

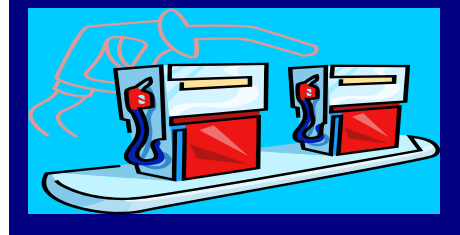
If you have any questions, please contact the Motor Carrier Fuel User Team at (775) 684-4711, option 2 when prompted.

Reminder to the Fuel Suppliers- Washoe County Indexed Fuel Tax Increasing

The Washoe County Indexed Fuel Taxes will be **increasing effective July 1, 2011**. The new rates are as follows and are in addition to other state and county taxes:

	Gross Tax Rate	Net Tax Rate
Washoe County CPI-Gas	\$0.0266427	\$0.0261098
Washoe County PPI-Gas	\$0.0947257	\$0.0928312
Washoe County PPI-Diesel	\$0.0900311	\$0.0882305
Washoe County PPI-CNG	\$0.0678471	\$0.0664902
Washoe County PPI-LPG	\$0.0695735	\$0.0681820
Washoe County PPI-A55	\$0.0328014	\$0.0321454

For Industry Team assistance please contact one of the following Tax Examiners:
Michele - 775-684-4812
Ramona - 775-684-4938
Tammy - 775-684-4628



IRS Will No Longer Be Sending 2290 Forms!

The IRS will no longer be mailing out HVUT Form 2290 to taxpayers. This step was taken due to continued growth in electronic filing and in an effort to reduce costs. It will be the responsibility of the taxpayer to submit the 2290 form for the correct period and provide the Nevada DMV Motor Carrier Division with a stamped copy when submitting your renewal paperwork. For more information, please visit the IRS website at www.irs.gov/instructions/i2290/ch01.html or call (866)699-4096.

Unified Carrier Registration (UCR)

All motor carriers (for-hire, private and exempt) – as well as brokers, freight forwarders, and leasing companies operating in interstate or international commerce are subject to the UCR. Motor private carriers transporting passengers in interstate commerce (e.g. church buses) are not required to register under UCR. The following states are participating in UCR and serve as UCR base states. **Motors carriers based in non-participating states (such as Nevada) that operate commercial motor vehicles in interstate or international commerce must register under UCR and declare one of the states listed below as their base state.** Contact Information for other states can be found here: <http://www.irponline.org/Publications/Directory/>

Alaska	Delaware	Kansas	Minnesota	New York	Rhode Island	Virginia
Alabama	Georgia	Kentucky	Mississippi	North Carolina	South Carolina	Washington
Arkansas	Idaho	Louisiana	Montana	North Dakota	South Dakota	Wisconsin
California	Illinois	Maine	Nebraska	Ohio	Tennessee	West Virginia
Colorado	Indiana	Massachusetts	New Hampshire	Oklahoma	Texas	
Connecticut	Iowa	Michigan	New Mexico	Pennsylvania	Utah	

IRP PHYSICAL ADDRESS REQUIREMENTS

All International Registration Plan (IRP) participants are required to have a physical address in their base jurisdiction. The Plan does not allow resident agent addresses to be used as a physical address. In addition to this, you also cannot use a PO Box as your physical address. However, they may be used as your mailing address.

You will be asked for **three (3) documents** to prove your presence in your base state at the time of registration and/or when you undergo an address change if you are registered through IRP. **Acceptable proof of residency is as follows:**

1. Utility Bills – Gas, Electric, or any bill that has a service address the same as the physical address provided.
2. Rental Agreement for the physical address – must be a “permanent residence” and not “space as needed.”
3. Mortgage documents or a Deed for the physical address.
4. The principal’s driver’s license – only if the physical address listed on the driver’s license is the same as the physical address listed on your application.
5. Federal Income Tax returns – if the company’s or principal’s Income Tax returns were filed from that address for the prior year.
6. Proof that Real Estate or Personal Property taxes were paid by the company or principal to the State of Nevada for that address.
7. Other documents may be used upon approval of the Department.

Without providing acceptable documentation to prove your physical location, the Motor Carrier Division cannot process new applications or address changes for IRP registrations. Should you have any questions, please feel free to contact the Licensing Section at (775) 684-4711, option 1.

Revenue Team

Contact Information: 775-684-4711 Select #3

Avoid Fines, Penalties and Interest by meeting these due date 2011/12

2011/2012 Registration Due Dates	
Due on or before:	
*Renewal Information	Date Due
Renewal Paperwork: October 1— September 30 January 1— December 31 April 1— March 31	9/1/2011 12/1/2011 3/1/2012
1st Installment: October 1— September 30 January 1— December 31 April 1— March 31	9/30/2011 12/31/2011 3/31/2012
2nd Installment: October 1— September 30 January 1— December 31 April 1— March 31	12/31/2011 3/31/2012 6/30/2012
3rd Installment: October 1— September 30 January 1— December 31 April 1— March 31	3/31/2012 6/30/2012 9/30/2012
4th Installment: October 1— September 30 January 1— December 31 April 1— March 31	6/30/2012 9/30/2012 12/31/2012
Not Renewing for 2011/2012, plates must be Returned by October 1— September 30 January 1— December 31 April 1— March 31	10/10/2011 1/10/2012 4/10/2012

2012 IFTA Fuel Due Dates	
Due on or before:	
*Renewal Information	Date Due
2nd Qtr 2011 Return and Payment (Apr, May, Jun)	7/31/2011
3rd Qtr 2011 Return and Payment (Jul, Aug, Sept)	10/31/2011
Fuel Renewal Paperwork	12/1/2011
4th Qtr 2011 Return and Payment (Oct, Nov, Dec)	1/31/2012
1st Qtr 2012 Return and Payment (Jan, Feb, Mar)	4/30/2012
2nd Qtr 2012 Return and Payment (Apr, May, Jun)	7/31/2012
3rd Qtr 2012 Return and Payment (Jul, Aug, Sept)	10/31/2012
4th Qtr 2012 Return and Payment (Oct, Nov, Dec)	1/31/2013



Due Dates for 2011 Fuel Supplier Tax Returns

Return Period	Due Date
May 2011	June 30, 2011
June 2011	August 1, 2011
July 2011	August 31, 2011
August 2011	September 30, 2011
September 2011	October 31, 2011
October 2011	November 30, 2011
November 2011	January 3, 2012
December 2011	January 31, 2012