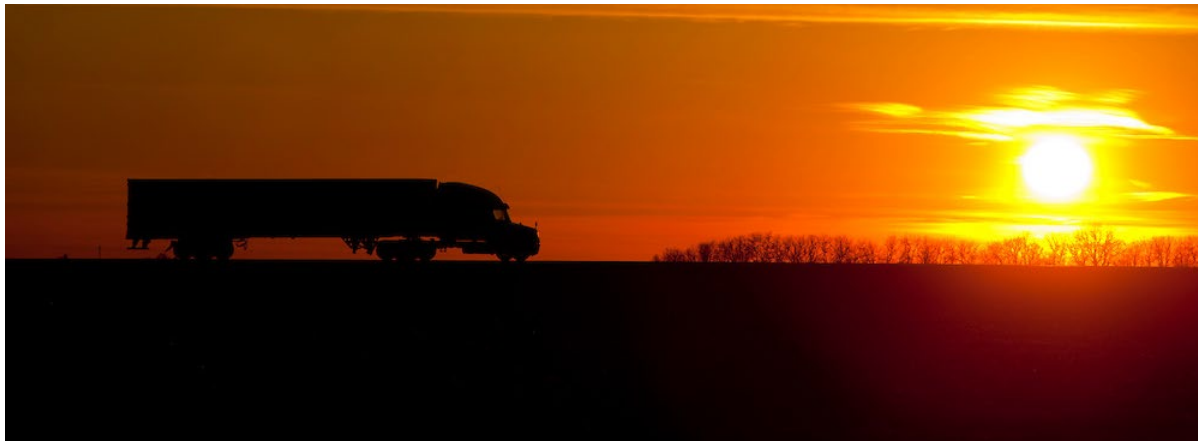


International Registration Plan (IRP)

Instruction Manual



Mississippi Department of Revenue

IRP (Apportioned Tags) Section

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— DEPARTMENT OF —
REVENUE
— STATE OF MISSISSIPPI —

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What is IRP?

The International Registration Plan (IRP) is an agreement among 48 U.S. states, the District of Columbia, and 10 Canadian provinces which recognizes the registration of commercial motor vehicles registered by other jurisdictions. It provides for payment of apportioned licensing fees based on the total distance operated in all member jurisdictions.

Commercial motor vehicles weighing more than 26,000 pounds (11,794 kilograms), or having more than two axles either alone or in combination, and traveling into more than one jurisdiction are likely registered under IRP. Without this type of plate, they do not have reciprocity to travel into neighboring jurisdictions and would need to obtain a temporary registration permit to travel outside their home jurisdiction.

How IRP Works

Under the IRP, interstate carriers must file application(s) with the jurisdiction in which they are based. The member jurisdictions have agreed to allow the base jurisdiction to collect the applicable taxes for apportionment for all jurisdictions collectively and at one time. The base jurisdiction issues registration credentials for each vehicle. Roadside enforcement uses these credentials to verify and validate registration. The apportioned tag, decals, and cab card are the registration credentials carriers need to operate on an interstate and intrastate basis in member jurisdictions. Registration fees are calculated according to each jurisdiction's specific registration schedules. IRP registration authorizes both interstate and intrastate operations. These taxes and fees are then sent to other IRP jurisdictions according to:

- Percentage of distance traveled in each jurisdiction;
- Vehicle identification information;
- Maximum weight;
- Value, age, unladen weight, etc. (in some jurisdictions).

Apportioned Registration Does Not:

- Waive or replace requirements of the International Fuel Tax Agreement (IFTA);
- Waive or exempt the payment or reporting of other taxes (income, sales, etc.);
- Allow registrant to exceed the maximum length, width, height, or axle limitations;
- Waive or exempt the payment or reporting of the Federal Heavy Vehicle Use Tax;
- Exempt a carrier from filing the necessary proof of liability coverage in each State/Province where required.

Members of IRP

Alabama	AL	Manitoba	MB	Oklahoma	OK
Alberta	AB	Maryland	MD	Ontario	ON
Arizona	AZ	Massachusetts	MA	Oregon	OR
Arkansas	AR	Michigan	MI	Pennsylvania	PA
British Columbia	BC	Minnesota	MN	Prince Edward Island	PE
California	CA	Mississippi	MS	Quebec	QC
Colorado	CO	Missouri	MO	Rhode Island	RI
Connecticut	CT	Montana	MT	Saskatchewan	SK
Delaware	DE	Nebraska	NE	South Carolina	SC
District of Columbia	DC	Nevada	NV	South Dakota	SD
Florida	FL	New Brunswick	NB	Tennessee	TN
Georgia	GA	New Hampshire	NH	Texas	TX
Idaho	ID	New Jersey	NJ	Utah	UT
Illinois	IL	New Mexico	NM	Vermont	VT
Indiana	IN	New York	NY	Virginia	VA
Iowa	IA	Newfoundland	NL	Washington	WA
Kansas	KS	North Carolina	NC	West Virginia	WV
Kentucky	KY	North Dakota	ND	Wisconsin	WI
Louisiana	LA	Nova Scotia	NS	Wyoming	WY
Maine	ME	Ohio	OH		

When to Apportion Your Vehicle***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:

- has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- has three or more Axles, regardless of weight, or
- is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).
- Exceptions: Recreational vehicles, vehicles displaying restricted plates, or government-owned vehicles. (Effective January 1, 2016 chartered buses are no longer exempt from IRP Registration.)

- Optional: Vehicles less than 26,000 pounds (11,793.401 kilograms) may be registered under the Plan at the option of the Registrant.

Base Jurisdiction

“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

“Established Place of Business” 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). The Applicant or Registrant need not have land line telephone service at the 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). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Estimated Distance

“Estimated Distance” means the distance assigned to the Fleet by the Base Jurisdiction as determined in Section 320.

Exempt Vehicles

The IRP exempts the following vehicles from IRP registration. (However, a Mississippi registration plate may still be required to be displayed).

- Vehicles operating under separate reciprocity agreements that the IRP has not superseded;
- Recreational vehicles used for personal pleasure or travel by an individual or family;
- Commercial vehicles displaying restrictive plates that have geographic area, distance, or commodity
- Government owned vehicles;
- City pickup and delivery vehicles.
- Trailers

Residence

“Residence” means the status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

Types of Operations

For-Hire Carriers

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

Private Carriers

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

Registrant

A registrant may register in either of two ways:

- The registrant may be the owner-operator. The vehicle(s) will be titled and registered in the same name, which is of the owner-operator's name. The owner-operator will be responsible for registration of such vehicle(s) and for establishing and maintaining records required for apportioned vehicles.
- The carrier (lessee) may be the registrant. The vehicle(s) will be registered in the name of the carrier, as registrant. The title owner is listed as owner. The carrier will be responsible for registration of such vehicle(s) and for establishing and maintaining records required for apportioned vehicles.

Buses - Regular Routes

Apportionment is a requirement under IRP for all buses traveling regularly scheduled routes outside the state of Mississippi. Apportionment is a requirement under IRP for all buses used exclusively for the transportation of passengers for compensation or gain. At the option of the registrant, total distance may be the sum of all actual in-jurisdiction distance or a sum equal to the scheduled distance per jurisdiction from the farthest point of origination to the farthest point of destination of the route schedule.

Buses - Charters

Charter buses are used exclusively for the transportation of chartered parties. Beginning January 1, 2016, International Registration Plan (IRP) guidelines require all charter buses to be registered under IRP if they are leaving the state of Mississippi for travel. The new regulation affects:

- Charter bus companies that have been previously exempt under IRP
- Companies who transport employees to job sites outside of Mississippi in a vehicle with a "B" license plate registered as a bus.

Household Goods Carriers

"Household Goods Carrier" means 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.

Equipment Leased from Service Representative

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

- In those cases where Household Goods Carrier equipment is elected to be registered in the base jurisdiction of the service representative, the equipment shall be registered in said service representative's name and that of the carrier as lessee with the apportionment fees according to the combined records of the service representative and those of the carrier, and such records must be kept or made available in the service representative's base jurisdiction.
- If the election is the base jurisdiction of the carrier, and such jurisdiction is a member jurisdiction, the equipment shall be registered in the name of the carrier and that of the service representative as a lessor with the apportionment of fees according to the records of the carrier and the service representative which must include intra-jurisdiction distance or kilometers operated by those vehicles applicable under this agreement. The records must be kept or made available in the base jurisdiction of the carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

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-operator's name and that of the carrier's as lessee, with the apportionment of fees according to the records of the carrier.

Rental Vehicles

Rental fleets applying to register under IRP may select their Base jurisdiction of registration.

Rental Definitions

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, with or without drivers.

- **Rental Fleet** – one or more vehicles that are rented or offered for rental with or 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.
- **Rental Transaction** – for the rental of a vehicle, this shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

Rental Passenger Cars

Mississippi does not register rental passenger cars under IRP. For sales tax on rental passenger cars, contact the Sales Tax department at 601-923-7015

Mississippi Requirements

Base Jurisdiction

Before a vehicle may be registered with an apportioned plate in Mississippi, the carrier must:

- A. Have an Established Place of Business in Mississippi, accrue distance in Mississippi, and maintain Records or Records 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 Operational 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 four (4) 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.

Vehicle Title

To register a vehicle with an apportioned tag, a title is required. Title application numbers will be accepted for the first registration on a vehicle. Title application numbers will not be accepted ninety (90) days after title application has been made. After ninety days, a title number will be required. A Mississippi title number has 9 digits and does not end with a zero (1234567-01). If the correct title number is not shown on the application, your application will be returned for the correct number. If you have a title application with a date more than ninety days old, you should contact the designated agent that completed the title application for you and inquire as to the status of the application. They should follow up on the title application.

Contact the Title Division for any further questions:

Department of Revenue

Title Division

P.O. Box 1033

Jackson, MS 39215

(601) 923-7200

Reporting Period

“Reporting Period” means, except as provided below, 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.

The following table is provided for illustration purposes:

If the first month of Registration Year is:	The Reporting Period is:	If the first month of Registration Year is:	The Reporting Period is:
February, 2017	July 1, 2015 - June 30, 2016	February, 2018	July 1, 2016 - June 30, 2017
March, 2017	July 1, 2015 - June 30, 2016	March, 2018	July 1, 2016 - June 30, 2017
April, 2017	July 1, 2015 - June 30, 2016	April, 2018	July 1, 2016 - June 30, 2017
May, 2017	July 1, 2015 - June 30, 2016	May, 2018	July 1, 2016 - June 30, 2017
June, 2017	July 1, 2015 - June 30, 2016	June, 2018	July 1, 2016 - June 30, 2017
July, 2017	July 1, 2015 - June 30, 2016	July, 2018	July 1, 2016 - June 30, 2017
August, 2017	July 1, 2015 - June 30, 2016	August, 2018	July 1, 2016 - June 30, 2017
September, 2017	July 1, 2016 - June 30, 2017	September, 2018	July 1, 2017 - June 30, 2018
October, 2017	July 1, 2016 - June 30, 2017	October, 2018	July 1, 2017 - June 30, 2018
November, 2017	July 1, 2016 - June 30, 2017	November, 2018	July 1, 2017 - June 30, 2018

Trailers

Trailers used exclusively in interstate commerce are allowed to get a permanent trailer plate for a one (1) time tax of \$84. Permanent trailer plates are valid for the duration of the owner's interest in the trailer or semitrailer. Trailers used in interstate commerce are not required to get a permanent trailer plate and may be registered through the county tax collector's office.

International Fuel Tax Agreement – IFTA

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. Except Alaska, the Northwest Territory, Washington, D.C. and the Yukon, all contiguous states and provinces are IFTA member jurisdictions.

Mississippi is your base jurisdiction for IFTA licensing and reporting if:

- Your qualified motor vehicles are registered in Mississippi;
- You have an established place of business in Mississippi;
- You maintain the operational control and operational records for qualified motor vehicles in Mississippi or can make those records available here; and
- You have qualified motor vehicles that actually travel on Mississippi highways.

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set of credentials, one quarterly fuel tax report that reflects the tax or refund due, and one audit, in most circumstances. These advantages all lead to cost and time savings for the interstate carrier.

Alabama	Idaho	Mississippi	North Dakota	Tennessee
Alberta	Illinois	Missouri	Nova Scotia	Texas
Arizona	Indiana	Montana	Ohio	Utah
Arkansas	Iowa	Nebraska	Oklahoma	Vermont
British Columbia	Kansas	Nevada	Ontario	Virginia
California	Kentucky	New Brunswick	Pennsylvania	Washington
Colorado	Louisiana	New Hampshire	Prince Edward Island	West Virginia
Connecticut	Maine	New Jersey	Quebec	Wisconsin
Delaware	Manitoba	New Mexico	Rhode Island	Wyoming
District of Columbia	Massachusetts	New York	Saskatchewan	
Florida	Michigan	Newfoundland	South Carolina	
Georgia	Minnesota	North Carolina	South Dakota	

IFTA License Application Procedure

Any motor carrier based in Mississippi and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA license application in Mississippi. 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 member jurisdiction.

A qualified motor vehicle is a motor vehicle used for transportation of persons or property and has at least two axles and a gross vehicle weight exceeding 26,000 lbs. or is used in combination, and the combination exceeds 26,000 lbs. or has three or more axles regardless of weight.

Application for IFTA can be completed through TAP online at www.dor.ms.gov. A carrier can request a paper IFTA license application by contacting the Commercial Vehicle Services Division at the following address:

**Department of Revenue
IFTA Section
P.O. Box 1140
Jackson, MS 39215-1033
Phone: (601) 923-7142**

Motor Carrier Operating Authority and Insurance Requirements

For more information on obtaining this authority, contact:

**Mississippi Department of Transportation
412 E. Woodrow Wilson
Jackson, MS 39216
Phone: (601) 359-9740**

USDOT Number

The USDOT number is an identification number issued to motor carriers, registrants, and shippers by the United States Department of Transportation. For further information on USDOT Numbers, visit <https://www.fmcsa.dot.gov/registration>

Federal Heavy Vehicle Use Tax

Federal law requires proof of payment of the Heavy Vehicle Use Tax (HVUT) when registering vehicles 55,000 lbs. or more combined or loaded gross weight. Proof is not required upon initial IRP registration on new or used units registered within 60 days of the date shown on the bill of sale.

Acceptable proof of payment:

- A copy of a receipted Internal Revenue Service (IRS) Schedule I (Form 2290) listing vehicle identification number(s).
- In lieu of a receipted IRS Schedule I (Form 2290), we will accept copies of the Form 2290 (with Schedule I) and copy of proof of a payment document (e.g., cleared check front and back).
- It is the responsibility of the business to provide the Mississippi Department of Revenue a copy of the 2290 within 60 days of purchase, if not provided at registration, or the IRP Credentials may be canceled.

The HVUT Form 2290 is a federal form and cannot be filed through MDOR. This link to the IRS website will provide you with instructions on how to file Form 2290. <https://www.irs.gov/uac/e-file-form-2290>

Enforcement

Enforcement representatives look at the 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.

Commercial vehicles not displaying a current registration tag, decals and cab card, a valid trip permit or temporary vehicle registration are in violation, and the registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

Original Applications

Completion of Applications

Registration applications can be submitted on TAP <https://tap.dor.ms.gov>. If you prefer a paper application, please call our office at 601-923-7142 and request for one to be mailed to you. Please reference the application checklist in Appendix B. Data on the application is subject to verification. The registrant's signature attests to the accuracy. The application must be signed.

Mississippi is a staggered registration jurisdiction. This means that we register vehicles throughout the year except in the months of December and January. When the registrant has chosen an expiration month with their initial application, this will be the expiration month for their fleet for as long as they register with Mississippi.

New Registrations

Vehicles must be registered within seven working days of the purchase date, after which, penalties are assessed. First time registrants must fully complete and submit schedule A. At renewal, both schedule A and schedule B must be completed (See Appendix B for examples of these schedules.) One application is completed for each fleet, and the application must be signed by the registrant. A Title or Title application and a bill of sale are required on newly acquired vehicles. The registrant must also provide a copy of the Federal Form 2290 indicating the payment of the Federal Highway Heavy Vehicle Use Tax if the vehicle will have a tag weight of 55,000 pounds or greater. An applicant has sixty (60) days to file Form 2290 on newly acquired vehicles.

Schedule A contains the information needed to determine the amount of taxes and fees to register the vehicle in each IRP jurisdiction. Schedule B reports the distance. First time registrants will not fill out the schedule B. The apportioned tag department will fill in the mileage from the Average Per Vehicle Mileage Chart on all new accounts.

Average Per Vehicle Mileage Chart

Estimated Distance is based on actual distance traveled by Mississippi carriers. It is the total actual distance traveled by Mississippi carriers divided by the total units registered in Mississippi. The below chart is updated annually. You are to use this chart only if the carrier is:

1. a new fleet
2. renewing their fleet and had no actual distance

<i>Jurisdiction</i>	<i>Distance</i>	<i>Jurisdiction</i>	<i>Distance</i>
Alabama	4,338	New Brunswick	13
Alberta	9	New Hampshire	14
Arizona	1,018	New Jersey	301
Arkansas	2,249	New Mexico	796
British Columbia	3	New York	353
California	1,573	Newfoundland	-
Colorado	272	North Carolina	1,019
Connecticut	134	North Dakota	48
Delaware	45	Nova Scotia	14
District of Columbia	2	Ohio	1,501
Florida	1,846	Oklahoma	1,091
Georgia	2,424	Ontario	70
Idaho	181	Oregon	242
Illinois	1,776	Pennsylvania	1,337
Indiana	1,058	Prince Edward Island	1
Iowa	428	Quebec	11
Kansas	437	Rhode Island	16
Kentucky	1,282	Saskatchewan	115
Louisiana	4,210	South Carolina	992
Maine	20	South Dakota	94
Manitoba	51	Tennessee	3,090
Maryland	234	Texas	5,718
Massachusetts	95	Utah	233
Michigan	298	Vermont	18
Minnesota	154	Virginia	1,317
Mississippi	11,726	Washington	152
Missouri	1,345	West Virginia	467
Montana	87	Wisconsin	426
Nebraska	327	Wyoming	278
Nevada	202		

Filing and Renewal Process

On-line filing requirements: If your fleet registers ten (10) or more units or reports mileage in ten (10) or more jurisdictions, your fleet is required to file on TAP. See the **TAP Filer** section below.

Paper Filers: Applications are processed in the order in which they are received. We try to process all applications timely; however, you must allow for a minimum processing time of 7-10 business days. The IRP Department will process the application and mail an invoice notice. When payment is received, credentials will be mailed to the address on file. This process can be timely, so please fill out your application promptly, sign, and mail to our office enclosed with all supporting documentation.

Paper Renewals: If you are a paper filer, a renewal notice will be mailed to you approximately sixty days prior to the expiration date. Fill in your new mileage on the schedule B. Schedule A lists the existing vehicles available to be renewed. List any new vehicle to be added on the schedule A. The schedule A also lists all IRP jurisdictions and the weight for which you were registered last year. If you want to change the weight for a state, draw a line through the incorrect weight and write the weight you want beside it in the “Change” column. You should make all changes or adjustments on the printout. If there are vehicles on the printout that you no longer have or do not want to register again, mark the box that says “Do Not Renew”. If there are any new vehicles not on the printout, please list them on the application, Form 76-111. **DO NOT** list vehicles that are already on the printout. If you need to make other changes, please draw a line through the incorrect information and write the correct information above it.

Because the renewal is printed and issued sixty days before expiration, any supplemental activity that takes place after printing will not be shown. This includes additions and/or deletions of vehicles, changes of fleet and/or vehicle information and weight changes. *It is essential that the carrier review the renewal application for accuracy or omission of pertinent information.*

Failure to report or include factual data could result in processing delays, assessment of incorrect fees, or maintenance of incorrect records.

Points to Remember:

- fully complete the IRP application
- be sure you have signed the application
- mail the application immediately
- allow enough time to process the application, send billing, receive payment, and issue tag and/or decals

TAP Filers: Applications can be completed from your TAP account at www.dor.ms.gov. Registrants have the ability to attach all required documents on TAP. Once the application, payment, and supporting documents are submitted, the IRP Department will process the application and mail the credentials.

Renewals: If you are registered as an on-line filer, the “Create New Renewal” button will become available on TAP the first calendar day of your expiration month.

Additional Points to Remember:

- obtain a USDOT number (or lease agreement from the carrier responsible for safety)
- obtain all the applicable operating requirements from other jurisdictions (e.g., operating authority or permits).
- have the Federal Heavy Vehicle Use Tax, Form 2290 (If you have owned the vehicle more than 60 days and the vehicle is registered at 55,000 lbs or greater)
- include bill of sale, title or title application, and lease agreement (if applicable)
- business is registered and in Good Standing with the Secretary of State (if applicable)

Unified Registration System:

- The MCS-150 will be phased out with the implementation of the Unified Registration System.
- New carriers will apply for their USDOT number through the Unified Registration System.
<https://portal.fmcsa.dot.gov/UrsRegistrationWizard/>
- Existing carriers will be required to update their MCS-150 through September 30, 2016. Beginning September 30, 2016, all existing registrants updating their registration must use the Unified Registration System.

Supplements

What is a Supplement?

A Supplement is an application submitted by the carrier after the original/renewal application has been filed to make any necessary changes on the account, including: adding or deleting units, increasing weight in a jurisdiction, or replacing lost or stolen credentials. Applications should be made on Form 76-111, IRP Application Schedule A. Distance is not filed on a Supplement. The distance filed on the original/renewal will be used for the supplement.

To Add a Vehicle

Vehicles may be added to an existing fleet anytime during the registration year. The supplement must be filed within seven working days of purchase to avoid penalties. Refer to Appendix B for an Application/Supplement Checklist

To Delete a Vehicle

Vehicles may be deleted from an existing fleet anytime during the registration year. To delete a vehicle(s) from your fleet, the plate(s) must accompany the application. If the carrier wants to receive the

prorated remaining credit available on the plate, proof of sale or transfer of ownership is required. If the vehicle was sold, we need a copy of the Bill of Sale or a copy of the signed title. If the lease agreement was dissolved, we need a statement from the leasing company stating the lease has been broken or transferred. **Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any possible credit.**

Vehicles—Credit

A fleet vehicle(s) may be deleted and/or replaced any time during the registration year. To apply the credits from the previous vehicle(s) (if allowed) to the new vehicle(s), the information must be provided on the same application. Mississippi law does not provide for a refund when deleting vehicles, but you can receive a credit certificate on the remaining Mississippi privilege taxes only. Adding a truck at the same time you delete allows you optimum credit from other states.

To Increase/Decrease Vehicle Weight in a Jurisdiction

A change to a vehicle weight may be made anytime during the registration year. If the gross vehicle weight is increased, you will be billed for any difference in registration fees.

To Replace Lost/Stolen Credentials

In order to replace a tag and/or decal, a Lost or Stolen Report, Support of Credit, Form 76-903, needs to be submitted. Replacement fees are as follows:

Replacement plate with decal and cab card	\$10.00
Replacement decal and cab card	\$2.50
Replacement trailer plate with cab card	\$10.00
Mail fee added to each credential replacement	\$5.00

Billing Notice

When the IRP application is processed, the fees are calculated for all IRP jurisdictions and detailed on the IRP Invoice. Do not anticipate your fees to lower each year at renewal just because the vehicle has depreciated. Every jurisdiction bases its fees on different criteria, such as vehicle weight, purchase price, model year of the vehicle, carrier type, and so on. Some jurisdictions have more than one fee, such as an ad valorem tax, excise tax, privilege tax, or clean air levy. Each jurisdiction's fees are calculated and then the apportioned percentage is applied to each jurisdiction's fees based off of the mileage provided on the application. All fees are inclusive within the breakdown for each jurisdiction on the IRP Invoice.

The IRP Invoice is sent to the carrier's *mailing address* as shown on the application, and it shows the total due for the registration. The IRP Invoice typically consists of:

- Total fees due for each jurisdiction miles accrued in the Federal Mileage Year
- Administrative Fees (tag fees, cab card fees, decal fees)

- Vehicle(s) listed on the application

If the account is set up on TAP, a copy of the IRP Invoice will be made available under the Letters tab.

Payment

The total amount due is shown in the middle of the first page of the IRP Invoice. Payment can be made through the TAP account or online at <https://www.ms.gov/dor/quickpay>. If you are mailing a payment, please make your checks or money order payable to the **MISSISSIPPI DEPARTMENT OF REVENUE** and mail the payment and the IRP Invoice to:

**Department of Revenue
IRP/IFTA Department
PO Box 1140
Jackson, MS 39215-1140**

Refund Policy

Mississippi statute provides for refunds only in cases of error. Error could include overpayments, double payments, audit findings, etc. All claims for refunds must be made in writing. Refunds will be processed within two weeks after receiving the written request.

Temporary Registrations

Temporary Operating Authority (TOA)

Mississippi has a temporary operating authority which allows a vehicle to run on the roads for a forty-five (45) day period while the application is being processed and the credentials are issued. The IRP/IFTA Department will issue temporary authority for new or additional vehicles in accordance with the following procedure:

- TOA's are issued on established accounts in good standing. Supplements with TOA requests can be faxed, mailed, or processed in person at the Department of Revenue office in Clinton, MS. MDOR district offices and the county tax collector's offices are willing to fax MDOR and receive faxes on behalf of the taxpayer. When the application is received, a temporary authority will be issued upon request. New accounts may be issued temporary authority after all fees are paid. Accounts not in good standing will not be issued a temporary authority.
- Temporary Operating Authorities can be requested through TAP. While completing the supplement, you will be prompted to request a temporary. Once the supplement is processed, the TOA will be made available under the Letters tab on the TAP account.

Commercial Trip Permit

Any non-resident owner-operator of any vehicle operated in this state with a gross weight in excess of twenty-six thousand pounds (26,000 lbs.) who has not elected to register his vehicle and pay the annual privilege tax shall secure a temporary permit for the privilege of operating such vehicle upon the highways of Mississippi. The permits are prepared and approved by the Mississippi Department of Transportation. Such permit shall be issued by the MDOT and shall be valid for a period of seventy-two (72) hours from the time of issue with a permit fee of twenty-five dollars (\$25.00) for each vehicle. Such permits shall be obtained or secured at the scales and pay by credit card, or call MDOT and request a trip permit, or go through a permit service. The telephone number at the Mississippi Department of Transportation to call concerning trip permits is (601) 359-1717 or toll free 1-888-737-0061.

You may be required to have a “registration” trip permit before entering a jurisdiction. See Appendix A, IRP Trip Permits, for a list of jurisdictions and their trip permits.

Hunter’s Permit

A hunter’s permit is issued to an owner-operator (lessor) who terminates a lease and has to surrender the apportioned license tag and cab card to the carrier (lessee). This permit enables a vehicle or combination of vehicles to use the highways in all jurisdictions for the purpose of finding a new job. Any owner-operator of an unregistered vehicle may obtain a hunter’s permit for the purpose of transporting a truck or truck-trailer combination upon the highways of this state on a single or round trip. Such trip must be for the purpose of obtaining a contract or lease for placing the vehicle in use as a carrier of property. Any vehicle operating under the authority of this permit must be unladen. Such permit shall be issued by the Mississippi Department of Transportation in the same manner as the trip permits. The hunter’s permit shall be valid for a period of seventy-two (72) hours from the time of issue with a permit fee of twenty-five (\$25.00) for all vehicles. The telephone number at the Mississippi Department of Transportation to call concerning the hunter’s permit is (601) 359-1717 or toll free 1-888-737-0061.

Oversize/Overweight Permit

Any vehicle, combination of vehicles, or load whose size or weight is not provided for in Mississippi laws must have an oversize or overweight permit. These special transportation permits may be obtained from the Mississippi Department of Transportation at (601) 359-1717 or toll free 1-888-737-0061. See Appendix C for a list of all jurisdictions and their contacts for IRP, Motor Fuel, Authority, and Oversize.

Audit and Record Retention

Authority to Audit

The International Registration Plan requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. IRP audits on Mississippi carriers will be performed by employees of the Mississippi Department of Revenue's Petroleum Tax Bureau.

Purpose of Audit

The purpose of the audit is to ensure compliance with established rules and regulations governing prorated registration and proper payment of prorated registration fees to Mississippi and to all other IRP member jurisdictions in which the carrier is (or was) registered for multi-jurisdictional travel.

Audit Procedures

In conducting the IRP audits, employees will use the source documents to determine the accuracy and completeness of the distance and vehicle information recorded on the Individual Vehicle Distance Record (IVMR), on the monthly and yearly summaries and on the forms used for IRP registration.

Source Documents

Vehicle Costs

Acceptable documentation to support a vehicle's 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, FET, etc.

Driver's Trip Records

An acceptable source document to record distances is an Individual Motor Vehicle Record (IVMR). This document is completed by the driver for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common IVMRs are the driver's trip sheets and driver's log. These and other records are acceptable provided they contain the following basic information:

- Registrant's name
- Date of trip (beginning and end)
- Trip origin and destination
- Beginning and ending odometer readings
- Routes (highway numbers) traveled or odometer/hubometer readings
- Distance by jurisdiction

- Total trip distance
- Vehicle unit numbers, for both power unit and trailer(s)
- Fleet number (if registrant has more than one fleet)
- Driver's name and signature

Trip Permits

Copies of all trip permits obtained for operations by prorated vehicles must be available on file. The distances traveled under these permits are to be reported on the next application for IRP registration.

Monthly and Yearly Summaries

The IVMR/VTR information should be summarized monthly. The summary should contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, and total distance traveled) and by fleet (distance by jurisdiction and total distance). A yearly summary for each July 1 through June 30 reporting period should show the total fleet distance, broken down by month and/or quarter for each jurisdiction.

Records Retention Period

All operational and distance records that support the application and supplements must be kept for three (3) years after the close of the registration year. For example, records for registration year 2016 (distance year 7/1/14 – 6/30/15) must be retained through December 2019. **Vehicle cost and weight records** must be maintained for all vehicles that are currently registered in the fleet. Once the vehicle is deleted or removed, these records must be kept for three years after the close of the registration year.

Carriers Responsibility

Every carrier registered with Mississippi under the IRP **MUST** maintain records (source documents) to substantiate the actual distance traveled and other information used to determine registration fee for all vehicles in the IRP fleets for the three (3) previous years.

Upon the request of the Department of Revenue, the carrier is required to make his records available to the auditors at the offices of the Department of Revenue or at the carrier's place of business. If the carrier fails to make the records available to the Department of Revenue within thirty (30) days of written notice, the Department of Revenue may impose an assessment of liability based upon an estimate using the information available.

The carrier may appeal an audit finding by written request for a hearing within thirty (30) days of receipt of the original notice of additional tax due. If the hearing is not requested within the thirty (30) day period, the audit finding is final. Request for a hearing should be submitted to:

DEPARTMENT OF REVENUE

BOARD OF REVIEW
PO BOX 22828
JACKSON, MS 39225

Note: Copies of the audit will be distributed to the other jurisdictions the carrier was apportioned with during the audit period.

Appendix A

Maximum Operating and Cab Card Weight (updated 8/18/2016 by IRP, Inc)

<u>Jurisdiction</u>	<u>Maximum Operating Weight (in lbs.)</u>	<u>Maximum Cab Card Weight (in lbs.)</u>
Alabama	80000	No Max
Alberta	139992	139992
Arizona	80000	80000
Arkansas	80000	80000
British Columbia	139994	139994
California	80000	80000
Colorado	85000	80000 82000 if vehicle operates on alternative fuel or both alternative fuel and conventional fuel
Connecticut	No Max	No Max
Delaware	80000	80000
District of Columbia	80000	80000
Florida	80000	80000
Georgia	80000	80000
Idaho	129000	129000
Illinois	80000	80000
Indiana	80000	80000
Iowa	No Max	No Max
Kansas	85500	85500
Kentucky	80000	80000
Louisiana	88000	88000
Maine	100000	100000
Manitoba	139994	139994
Maryland	80000	80000
Massachusetts	No Max	No Max
Michigan	160001	160001
Minnesota	80000	No Max
Mississippi	80000	80000
Missouri	80000	80000
Montana	138000	138000
Nebraska	94000	94000
Nevada	129000	80000
New Brunswick	No Max	No Max

<u>Jurisdiction</u>	<u>Maximum Operating Weight (in lbs.)</u>	<u>Maximum Cab Card Weight (in lbs.)</u>
New Hampshire	80000	80000
New Jersey	80000	80000
New Mexico	86400	80000
New York	80000	No Max
Newfoundland and Labrador	No Max	No Max
North Carolina	80000	80000
North Dakota	105500	105500
Ohio	80000	80000
Oklahoma	90000	90000
Ontario	139992	139992
Oregon	105500	105500
Pennsylvania	80000	80000
Prince Edward Is.	137788	137788
Rhode Island	80000	80000
Saskatchewan	139994	139994
Nova Scotia	137788	137788
Quebec	No Max	No Max
South Carolina	80000	80000
South Dakota	No Max	No Max
Tennessee	80000	80000
Texas	80000	80000
Utah	129000	80000
Vermont	80000	80000
Virginia	80000	80000
Washington	105500	105500
West Virginia	80000	80000
Wisconsin	80000	80000
Wyoming	117000	117000

Footnotes to Permits

1. Overweight permits are limited to the weight shown on the cab card for Connecticut. Exceeding registered weight is not permissible, even with overweight permit.
2. For a \$25 permit, the registrant may haul up to 106,000 pounds provided the vehicle qualifies with the Idaho axle formula schedule and the increased weight should be indicated on the IRP cab card.
3. Alabama, Iowa, Montana, North Dakota and Oregon require special permits for any vehicles registered over 80,000 pounds.
4. The only vehicle permitted to operate on the interstate highway at 83,400 lbs. and non-interstate highways at 88,000 lbs. is any combination of vehicles with tridem rear axles (three (3) consecutive axles whose centerlines are 40-96 inches apart and are individually attached to and/or joined at a common attachment to the vehicle). All other vehicles are restricted to 80,000 lbs. GVW on both the interstate and non-interstate highways.
5. On certain designated highways the maximum weight is 80,000 lbs.
6. For non-divisible loads, the carrier must comply to one of the following alternatives:
 - Registered in an IRP base jurisdiction for the maximum legal weight, registered in Minnesota for at least 80,000 lbs., and obtains a 30-day temporary weight increase from the Minnesota Prorate Department of Transportation Special Permits Division.
 - Registered in Minnesota for the weight to be carried and have that weight indicated on the registrant's cab card that is issued by the base jurisdiction and obtain an overweight permit if over 80,000 lbs. Regardless of which alternative is taken, the registrant is still required to obtain the overweight permit.
 - Under annual permits (\$100) vehicles and combination of vehicles with single axle weights of 20,000 lbs., tandem axle weight of 34,000 lbs. and gross weight not exceeding 123,180 lbs. may be operated on all highways. Contact the Highway Department to purchase a permit. The vehicle must be registered for the maximum weight as determined by the Montana or New Mexico axle formula chart. The vehicle must be capable of carrying the weight in New Mexico.
 - Vehicles and combination of vehicles may be operated on all highways at 95,000 lbs. combined gross weight. Special permits required to operate on interstate at over 80,000 lbs.
 - Weight includes the tolerance permitted on the registration.
 - Under annual permit, vehicles and combination of vehicles may be operated on all highways, including interstate system, at 90,000 lbs.
 - Special permit required over 80,000 lbs. Must have South Dakota requirements on tires, 2 axle limitations and bridge formula over 80,000 lbs.
 - Registrant may haul up to 117,000 lbs. provided the vehicle qualifies with the bridge and axle formula and the weight is to be shown on the cab card.

- Carriers based in jurisdictions outside of New York State are not eligible to obtain ‘Divisible Load Permits’, therefore they are prohibited from registering in excess of 80,000 CGW. However, these carriers are eligible to obtain ‘Special Hauling Permits’, which are issued for non-divisible loads and allows them to register in excess of 80,000 CGW, at the weight designated on the permit. Without a Special Hauling Permit, carriers based outside of New York cannot legally register and operate in excess of 80,000 CGW in New York State.
7. Must obtain an Oversize Weight permit for over 137,500 pounds.
 8. Must obtain an Oversize Weight permit for over 114,000 pounds.

Appendix B

Schedule A

The Schedule A is where the weight is listed, and the vehicle detail is added. Below is an example of the Schedule A on the initial IRP Application.

Form 76-111-15-1-2-000 (Rev. 12/15)

IRP Application Schedule A - Weight Group

Fleet ID : _____
Renewal Begin : _____
Renewal End : _____

All weights listed are in pounds. If you wish to change the weight in a jurisdiction write the new weight in pounds to the right of the previous weight, for Quebec indicate the number of axles instead of weight. This will not effect the weight of the vehicle(s) indicated below. Each vehicle should have its own Gross and Unladen weights.

AB : _____	AL : _____	AR : _____	AZ : _____	BC : _____
CA : _____	CO : _____	CT : _____	DC : _____	DE : _____
FL : _____	GA : _____	IA : _____	ID : _____	IL : _____
IN : _____	KS : _____	KY : _____	LA : _____	MA : _____
MB : _____	MD : _____	ME : _____	MI : _____	MN : _____
MO : _____	MS : _____	MT : _____	NB : _____	NC : _____
ND : _____	NE : _____	NH : _____	NJ : _____	NL : _____
NM : _____	NS : _____	NV : _____	NY : _____	OH : _____
OK : _____	ON : _____	OR : _____	PA : _____	PE : _____
QC : _____	RI : _____	SC : _____	SD : _____	SK : _____
TN : _____	TX : _____	UT : _____	VA : _____	VT : _____
WA : _____	WI : _____	WV : _____	WY : _____	

1 Vehicle Type: _____ 2 Activity: _____ 3 Unit # _____ 4 Title # _____ 5 Title State: _____

6 VIN #: _____ 7 Temp: ☐ 8 Replace: _____ 9 Make: _____ 10 Year: _____ 11 Fuel: _____

12 Axles/Seats: _____ 13 Gross Wgt.: _____ 14 Unladen Wgt.: _____ 15 Pull Trailer: ☐ 16 < 10K Miles: ☐

17 Factory Price: _____ 18 Pur Price: _____ 19 Pur Date: _____ 20 Purchased New: ☐

21 Leased: ☐ 22 Owner Of Vehicle: _____ 23 TIN: _____ 24 USDOT: _____

25 Carrier Change: ☐ 26 Name of Lessor: _____

Schedule B

- The Federal Mileage Year reporting period is from July 1 through June 30. Examples of the proper reporting period in relation to the registration month is on page 8 of this manual.
- Under the Full Reciprocity Plan, actual distance must be used if the fleet has accumulated any actual distance during the Federal Mileage Year. List the total fleet distance traveled in the appropriate space next to every jurisdiction you travel. There is no need for estimated miles. All registered vehicles will be issued a cab card reflecting all IRP member jurisdictions, which will allow the vehicle to operate in all member jurisdictions at the registered weight of the vehicle.

- The distance on the Average-Per Vehicle Mileage Chart will be used the initial registration year.

IRP Application Schedule B -Actual Miles

Mileage Year: July 20XX To June 20XX

Enter the actual miles driven in each jurisdiction during the time frame indicated above

Jur	Mileage	Jur	Mileage	Jur	Mileage	Jur	Mileage	Jur	Mileage	Jur	Mileage
AB		AL		AR		AZ		BC		CA	
CO		CT		DC		DE		FL		GA	
IA		ID		IL		IN		KS		KY	
LA		MA		MB		MD		ME		MI	
MN		MO		MS		MT		NB		NC	
ND		NE		NH		NJ		NL		NM	
NS		NV		NY		OH		OK		ON	
OR		PA		PE		QC		RI		SC	
SD		SK		TN		TX		UT		VA	
VT		WA		WI		WV		WY			

Application Checklist

- Basic Account Information
 - Registrants name
 - Copy of the Mississippi Driver's License with CDL Credentials. We need a written statement if you do not have CDL Credentials and will be hiring a driver for the truck.
 - LLC or Corporation must be in good standing with the MS Secretary of State
 - Mississippi physical address
 - Mailing address, if different than physical address
 - Contact person if different than account owner
 - Office phone number, cell phone number, fax number, and email address
 - Federal Identification Number (FEIN) and/or Social Security Number
 - IRS Form SS-4
 - DOT Number for Carrier; must have MCS-150 update as required.
 - If Registrant Only, you must have the Leasing Company's DOT.
 - IRP Regulations require that applicants provide four (4) proofs of residency before setting up a new account. Proofs of residency include: MS Driver's License, business registered with the Secretary of State, lease or rental agreement on the business location (names and address must be listed), mortgage document, personal vehicle registration/tag, Bank Statement with physical address, voter registration card, MS Individual Income Taxes, Real Estate or Property Tax Records, Utility Bill, and/or Vehicle Title.
- Truck Information
 - Mississippi Title or Title Application in the owner or business name

- Copy of the Bill of Sale
- Unit Number assigned to truck
- Year and Make
- Vehicle Identification Number (VIN)
- Unladen (empty) Weight and Gross Weight
- Number of Seats and Axles
- Purchase Date
 - Miss. Code Ann. 27-19-63 section (5)(a) requires vehicles to be registered within 7 full working day, exclusive of the date of delivery. If the vehicle has not been operated on the roads, the taxpayer can fill out the *Affidavit for Vehicles Not Operated on Highways* to attest to the penalty abatement.
 - If you are switching tag types, you will need a copy of the prior registration (Cab Card).
- If the truck is being leased to another company, you will need their DOT.
- Copy of the lease agreement that includes both Lessee and Lessor names, vehicle information (VIN, make, year, model, unit number, etc.), signatures, and begin/end dates.
- If the vehicle is 55,000 lbs or over, the Heavy Highway Vehicle Use Tax Return (Form 2290) must be filed within 60 days of the date of purchase. We need a copy of the stamped form showing that it has been filed and paid. If you take advantage of the grace period, you will need to provide our office with a copy of the 2290 within 60 days or the license may be revoked.

Appendix C

Contact Information for Mississippi

Department of Revenue (IRP/IFTA)

<i>Physical Address:</i> 500 Clinton Center Drive Clinton, MS 39056	<i>Mailing Address:</i> PO Box 1140 Jackson, MS 39215-1140	Phone: (601) 923-7142 Fax: (601)923-7133
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Mississippi Department of Transportation (MSDOT)

<i>Physical Address:</i> 412 E Woodrow Wilson Jackson, MS 39216	<i>Mailing Address:</i> 412 E Woodrow Wilson Jackson, MS 39216	Phone: (601)359-9740 Toll-Free: (888)737-0061
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Contact MSDOT for assistance with the following:

- Operating Authority
- Unified Carrier Registration (UCR)
- Commercial Trip Permits
- Oversize Overweight Permits
- Apply for DOT number at <https://portal.fmcsa.dot.gov/UrsRegistrationWizard/>

Mississippi Secretary of State

<i>Physical Address:</i> 125 S. Congress Street Jackson, MS 39201	<i>Mailing Address:</i> PO Box 136 Jackson, MS 39205-0136	Phone: (601)359-1633 Toll-Free: (800)256-3494 Fax: (601)359-1607
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Appendix D

Glossary Definitions

- **Ad Valorem** - a tax charged by some jurisdictions in proportion to the estimated value of the vehicle.
- **Allocation** – a 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.
- **Allocated Vehicle** – vehicle to which a particular state’s basic registration tag or apportioned registration tag is attached upon payment of the state’s full basic registration fee. A portion of each fleet of one-way vehicles is “allocated” to each jurisdiction into or through which the fleet travels (each vehicle of the fleet need not enter every jurisdiction).
- **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.
- **Apportioned Registration** – registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction and to pay registration taxes and fees based on the percentage of operation in those jurisdictions.
- **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:
 - has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
 - has three or more Axles, regardless of weight, or
 - 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 Vehicles, 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 nevertheless may be registered under the Plan at the option of the Registrant.
- **Apportionment Percentage** – means 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.

- **Apportioned Registration** – registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction and to pay registration taxes and fees based on the percentage of operation in those jurisdictions.
- **Audit** -the physical examination of a Registrant's Operational Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and the accuracy of the Registrant's record-keeping system for 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 Trailer.
- **Axle** - an assembly of a Vehicle consisting of two or more wheels whose centers are 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 Plan, an axle is any such assembly whether or not it is load-bearing only part of the time.
- **Axle weight** – the weight transmitted to the highway by an axle unit.
- **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.
- **Base Plate** – the tag issued by the base jurisdiction and is the only registration identification tag issued for the vehicle by any member jurisdiction. Base tags shall be identified by having the word "APPORTIONED" and the jurisdiction's name on the tag.
- **Bus (BS)** –means a motor vehicle designed to carry more than 10 passengers.
- **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.
- **Carrier** –individual, partnership, or corporation engaged in the business of transporting persons or property.
- **Chartered Bus** – a motor vehicle used as a limited passenger vehicle exclusively for the conveyance of a person or group of persons to whom or for whose use the vehicle is chartered at a fixed price for the use of the whole 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** – a Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

- **Combined Gross Weight** – total empty weight of a combination of vehicles plus the total weight of the maximum load carried on that combination of vehicles.
- **Commercial Vehicle** – vehicle that is used for the transportation of persons for compensation or profit; or, is designed or used primarily for the transportation of property.
- **Converter Gear** – auxiliary axle undercarriage assembly with a fifth wheel and tow bar used to convert a semitrailer to a full trailer.
- **Credentials** – the license tag, cab card, and decal issued to reflect the apportioned registration of a vehicle.
- **Double Bottom Combination** – a combination of a power unit pulling two (2) semitrailers or a semitrailer and a full trailer.
- **Dump Truck (TK)** – a truck whose contents are unloaded by tilting the truck bed backwards with the tailgate open.
- **Enforcement Date** – the date the Base Jurisdiction requires a Registrant to display the new Registration Year's Credentials.
- **Empty Weight** – weight of a vehicle fully equipped for service, excluding the weight of any load.
- **Established Place of Business** – 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). The Applicant or Registrant need not have land line telephone service at the 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 1020). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within 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.
- **Factory List Price** – the manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle.
- **Federal Heavy Vehicle Use Tax** – tax paid to the US Federal government by all interstate carriers with vehicles having a gross weight of 55,000 lbs. / 24,947 kg or more.

- **Fifth Wheel Coupler** – a device that is mounted on the vehicle chassis and that consists of a skid plate associated mounting brackets and latching mechanism that couples or connects to a kingpin located on the other vehicle or component.
- **Fleet** -one or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.
- **Full Trailer** – vehicle without motive power, designed for carrying people, or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.
- **Grace Period** – a period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.
- **Gross Vehicle Weight** – the number of pounds derived by adding the weights on all the axles of a commercial vehicle.
- **Heavy Trailers** – trailers weighing in excess of 8,000 lbs. loaded weight (axle weight when loaded).
- **Household Goods Carrier** – a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, 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.
- **ICC** – the abbreviation for the former United States Interstate Commerce Commission. Now under the authority of the US Department of Transportation.
- **IRP** -International Registration Plan.
- **Identification** – see credentials.
- **Interjurisdiction (Interstate) Movement** – Vehicle movement between or through two or more Jurisdictions.
- **Intrajurisdiction (Intrastate) Movement** – Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.
- **International Registration Plan** – an agreement between member jurisdictions for prorating or apportioning registration fees based on fleet distance traveled in each jurisdiction.
- **Jurisdiction** – a country or a state, province, territory, possession, or federal district 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 Vehicle.

- **Light Trailers** – trailers weighing 8,000 lbs. or less loaded weight (axle weight when loaded).
- **Loaded Trailers** – the weight transmitted to the road through an axle or set of axles, when the vehicle is fully loaded.
- **Distance Reporting Year** – period of twelve (12) consecutive months immediately prior to July 1st of the year immediately preceding the commencement of the registration or license year for which apportioned registration is sought.
- **Member Jurisdiction** – a Jurisdiction that has applied and has been approved for membership in the Plan in accordance with Section 1100 of the Plan.
- **Mobile Home Toter (TR)** – a motor vehicle designed without a fifth wheel and used exclusively for pulling mobile homes on their own axles.
- **Motor Vehicle** – a Vehicle which is self-propelled by power other than muscular power and which does not move on rail.
- **Operational Records** – source documents that evidence distance traveled by a Fleet in each Member Jurisdiction, such as fuel reports, trip sheets, and driver logs, including those which may be generated through on-board recording devices and maintained electronically, as required by the APM.
- **Owner** - any individual, partnership, or corporation other than a lien-holder, holding legal title to a vehicle.
- **Person** – means 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.
- **Private Carrier** – individual, partnership, or corporation which utilizes its own trucks to transport its own freight.
- **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.
- **Purchase Price** – actual price of the vehicle paid by the current owner, excluding sales tax, including accessories or modifications attached to the vehicle. A trade-in cannot be used to reduce the taxable purchase price for IRP registration but is allowed for sales tax computations.
- **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/Motor Home** – a Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor. A vehicle displaying Restricted Plates 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, nevertheless may be registered under the Plan at the option of the Registrant.
- **Registrant** – a Person in whose name a Properly Registered Vehicle is registered.
- **Registration Card** – see cab card.
- **Registration Year** – the twelve month period during which the registration plates issued by the base jurisdiction are valid according to the laws of the base jurisdiction.
- **Rental Fleet** – Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.
- **Rental Owner** – someone who rents Vehicles to others with or without drivers.
- **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.
- **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.
- **Road Tractor (RT)** – a motor vehicle designed without a fifth wheel and used for pulling other vehicles by means of a ball hitch and so constructed to carry only part of the weight of the vehicle being towed.
- **Rental Vehicle** – a Vehicle of a Rental Fleet.

- **Semitrailer (ST)** – vehicle without motive power designed for carrying people or property, pulled by a motor vehicle and constructed so that some part of its weight rests upon or is carried by the pulling vehicle.
- **Serial Number** – see vehicle identification number.
- **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.
- **Sublease** - lease made to another person or company by the person or company to whom a vehicle is leased.
- **Tare Weight (Unladen Weight)** – the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.
- **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.
- **Tow/Recovery Vehicle (TK)** – a motor vehicle designed for towing and recovering vehicles which are wrecked, damaged, disabled, abandoned, or are replacements. Registered weight includes weight supported by wrecker.
- **Tow Dolly** – see converter gear.
- **Tractor (TR)** – motor vehicle designed and used to pull other vehicles and NOT constructed to carry a load other than part of the weight of the pulled vehicle and its load.
- **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 Lease** -lease of vehicle equipment to a carrier (lessee) for a single interstate movement. The term may also include a similar movement intrastate where such movement is authorized under the laws of the state.
- **Trip Permit** – a permit issued by a Member Jurisdiction in lieu of apportioned or full registration.
- **Trip Records** – records maintained on distances traveled for each unit on a monthly/quarterly basis and accumulate totals annually. The reporting period for actual distance traveled is July 1 to June 30 of the preceding year. The reporting period for estimated distance is for the projected registration year. These records are subject to audit by the base jurisdiction as well as host jurisdictions.
- **Truck (TK)** - a Power Unit designed, used, or maintained primarily for the transportation of property.
- **Truck-Tractor (TR)** – 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.

- **Unladen Weight (Tare Weight)** – the actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load.
- **VTR** – the abbreviation for an Vehicle Trip Record (Same as an IVMR).
- **Vehicle Identification Number** – identifying numbers and letters assigned to a vehicle for the purpose of titling and registration.

Appendix E

Department of Revenue District Offices

IRP and IFTA applications are processed at the Hernando and Hattiesburg district offices. You may drop your paperwork off at any of the other district offices and they will forward your paperwork to the Clinton office.

District	Mailing	Physical	Telephone
Gulf Coast	1141 Bayview Ave., Ste. 400 Biloxi, MS 39530	Same	Ph: (228)436-0554 Fax: (228)436-0964
Hattiesburg	P.O. Box 1709 Hattiesburg, MS 39403	17 JM Tatum Industrial Dr, Ste. 2 Hattiesburg, MS 39401	Ph: (601)545-1261 Fax: (601)584-4051
Hernando	2631 McIngvale Road, Suite 116 Hernando, MS 38632	Same	Ph: (662) 449-5150 Fax: (662) 449-5163
Jackson	P.O. Box 1033 Jackson, MS 39215	500 Clinton Center Drive Clinton, MS 39056	Ph: (601)923-7300 Fax: (601)923-7318
Meridian	P. O. Box 5794 Meridian, MS 39302	900 Highway 19 South Meridian, MS 39301	Ph: (601)483-2273 Fax: (601)693-2473

County Tax Assessors/Collectors

<u>County</u>	<u>Telephone</u>	<u>County Seat</u>	<u>County</u>	<u>Telephone</u>	<u>County Seat</u>
Adams	601-442-6732	Natchez	Leflore	662-455-7900	Greenwood
Alcorn	601-286-7733	Corinth	Lincoln	601-835-3425	Brookhaven
Amite	601-657-8973	Liberty	Lowndes	662-329-5707	Columbus
Attala	662-289-4711	Kosciusko	Madison	601-856-1796	Canton
Benton	662-224-6315	Ashland	Marion	601-736-8256	Columbia
Bolivar	662-843-3926	Cleveland	Marshall	662-252-6209	Holly Springs
Calhoun	662-412-3140	Pittsboro	Monroe	662-369-2033	Aberdeen
Carroll	662-237-9217	Carrollton	Montgomery	662-283-2112	Winona
Chickasaw	662-456-3327	Houston	Neshoba	601-656-4541	Philadelphia
Choctaw	662-285-6320	Ackerman	Newton	601-635-2517	Decatur
Claiborne	601-437-5591	Port Gibson	Noxubee	662-726-4744	Macon
Clarke	601-776-6931	Quitman	Oktibbeha	662-323-1273	Starkville
Clay	662-494-2724	West Point	Panola	662-563-6272	Batesville
Coahoma	662-624-3020	Clarksdale	Pearl River	601-403-2220	Poplarville
Copiah	601-894-2721	Hazlehurst	Perry	601-964-3398	New Augusta
Covington	601-765-6232	Collins	Pike	601-783-5511	Magnolia
Desoto	662-429-1335	Hernando	Pontotoc	662-489-3903	Pontotoc
Forrest	601-545-6130	Hattiesburg	Prentiss	662-728-4349	Booneville
Franklin	601-384-2359	Meadville	Quitman	662-326-8928	Marks
George	601-947-7541	Lucedale	Rankin	601-825-1470	Brandon
Greene	601-394-2378	Leakesville	Scott	601-469-4051	Forest
Grenada	662-226-1741	Grenada	Sharkey	662-873-4318	Rolling Fork
Hancock	228-467-1669	Bay St. Louis	Simpson	601-847-1744	Mendenhall
Harrison	228-865-4044	Gulfport	Smith	601-782-9803	Raleigh
Hinds	601-968-6624	Jackson	Stone	601-928-3121	Wiggins
Holmes	662-834-2865	Lexington	Sunflower	662-887-1454	Indianola
Humphreys	662-247-2552	Belzoni	Tallahatchie	662-647-8922	Charleston
Issaquena	662-873-4665	Mayersville	Tate	662-562-6011	Senatobia
Itawamba	662-862-7598	Fulton	Tippah	662-837-9956	Ripley
Jackson	228-769-3070	Pascagoula	Tishomingo	662-423-7059	Iuka
Jasper	601-764-2813	Bay Springs	Tunica	662-363-1266	Tunica
Jefferson	601-786-3781	Fayette	Union	662-534-1972	New Albany
Jefferson Davis	601-792-4291	Prentiss	Walthall	601-876-4932	Tylertown
Jones	601-649-1636	Laurel	Warren	601-638-6161	Vicksburg
Kemper	601-743-2693	Dekalb	Washington	662-334-2651	Greenville
Lafayette	662-234-5562	Oxford	Wayne	601-735-3381	Waynesboro
Lamar	601-794-1020	Purvis	Webster	662-258-6446	Walthall
Lauderdale	601-482-9779	Meridian	Wilkinson	601-888-4562	Woodville
Lawrence	601-587-2211	Monticello	Winston	662-773-6566	Louisville
Leake	601-267-3021	Carthage	Yalobusha	662-473-1235	Water Valley
Lee	662-841-9030	Tupelo	Yazoo	662-746-2642	Yazoo City

MS Schedule 1 Road and Bridge Privilege Tax Rate

Use this schedule in addition to Schedule 2 (Additional Privilege Tax)

<u>Gross Weight</u>	<u>For Hire Rate “H”</u>	<u>Private Rate “P”</u>	<u>Farm Rate “F”</u>
80,000	1512.00	1512.00	864.00
78,000	1380.00	1380.00	720.00
76,000	1248.00	1248.00	612.00
74,000	1128.00	1128.00	576.00
72,000	996.00	996.00	528.00
70,000	972.00	972.00	516.00
68,000	936.00	936.00	504.00
66,000	900.00	900.00	482.00
64,000	852.00	852.00	432.00
62,000	828.00	828.00	420.00
60,000	780.00	642.00	396.00
58,000	756.00	624.00	384.00
56,000	708.00	588.00	360.00
54,000	684.00	564.00	348.00
52,000	660.00	540.00	336.00
50,000	612.00	507.00	312.00
48,000	588.00	492.00	300.00
46,000	552.00	456.00	282.00
44,000	528.00	444.00	276.00
42,000	504.00	420.00	264.00
40,000	456.00	378.00	228.00
36,000	384.00	318.00	192.00
30,000	300.00	247.00	150.00
26,000	228.00	192.00	114.00
20,000	156.00	129.00	78.00
16,000	78.40	70.70	39.20
10,000	33.60	25.20	16.80
6,000	7.20	7.20	7.20

NOTE: The above fees are for a 12 month period. Mississippi allows this fee to be prorated monthly by 1/12.

Schedule #2 - Mississippi Additional Privilege Tax

Use this schedule in addition to Schedule #1

Gross Weight	Vehicle Age	Current Year	1 Year	2 Years	3 Years	4 Years	5 Years	6 Years	7 Years	8 Years	9 Years	10 Years	11 Years & older
16,000		\$357.14	\$323.81	\$290.48	\$257.14	\$223.81	\$190.48	\$157.14	\$123.81	\$90.48	\$57.14	\$23.81	\$9.52
20,000		\$446.43	\$404.76	\$363.10	\$321.43	\$279.76	\$238.10	\$196.43	\$154.76	\$113.10	\$71.43	\$29.76	\$11.90
26,000		\$580.36	\$526.19	\$472.02	\$417.86	\$363.69	\$309.52	\$255.36	\$201.19	\$147.02	\$92.86	\$38.69	\$15.48
30,000		\$669.64	\$607.14	\$544.64	\$482.14	\$419.64	\$357.14	\$294.64	\$232.14	\$169.64	\$107.14	\$44.64	\$17.86
36,000		\$803.57	\$728.57	\$653.57	\$578.57	\$503.57	\$428.57	\$353.57	\$278.57	\$203.57	\$128.57	\$53.57	\$21.43
40,000		\$892.86	\$809.52	\$726.19	\$642.86	\$559.52	\$476.19	\$392.86	\$309.52	\$226.19	\$142.86	\$59.52	\$23.81
42,000		\$937.50	\$850.00	\$762.50	\$675.00	\$587.50	\$500.00	\$412.50	\$325.00	\$237.50	\$150.00	\$62.50	\$25.00
44,000		\$982.14	\$890.48	\$798.81	\$707.14	\$615.48	\$523.81	\$432.14	\$340.48	\$248.81	\$157.14	\$65.48	\$26.19
46,000		\$1,026.79	\$930.95	\$835.12	\$739.29	\$643.45	\$547.62	\$451.79	\$355.95	\$260.12	\$164.29	\$68.45	\$27.38
48,000		\$1,071.43	\$971.43	\$871.43	\$771.43	\$671.43	\$571.43	\$471.43	\$371.43	\$271.43	\$171.43	\$71.43	\$28.57
50,000		\$1,116.07	\$1,011.90	\$907.74	\$803.57	\$699.40	\$595.24	\$491.07	\$386.90	\$282.74	\$178.57	\$74.40	\$29.76
52,000		\$1,160.71	\$1,052.38	\$944.05	\$835.71	\$727.38	\$619.05	\$510.71	\$402.38	\$294.05	\$185.71	\$77.38	\$30.95
54,000		\$1,205.36	\$1,092.86	\$980.36	\$867.86	\$755.36	\$642.86	\$530.36	\$417.86	\$305.36	\$192.86	\$80.36	\$32.14
56,000		\$1,250.00	\$1,133.33	\$1,016.67	\$900.00	\$783.33	\$666.67	\$550.00	\$433.33	\$316.67	\$200.00	\$83.33	\$33.33
58,000		\$1,294.64	\$1,173.81	\$1,052.98	\$932.14	\$811.31	\$690.48	\$569.64	\$448.81	\$327.98	\$207.14	\$86.31	\$34.52
60,000		\$1,339.29	\$1,214.29	\$1,089.29	\$964.29	\$839.29	\$714.29	\$589.29	\$464.29	\$339.29	\$214.29	\$89.29	\$35.71
62,000		\$1,383.93	\$1,254.76	\$1,125.60	\$996.43	\$867.26	\$738.10	\$608.93	\$479.76	\$350.60	\$221.43	\$92.26	\$36.90
64,000		\$1,428.57	\$1,295.24	\$1,161.90	\$1,028.57	\$895.24	\$761.90	\$628.57	\$495.24	\$361.90	\$228.57	\$95.24	\$38.10
66,000		\$1,473.21	\$1,335.71	\$1,198.21	\$1,060.71	\$923.21	\$785.71	\$648.21	\$510.71	\$373.21	\$235.71	\$98.21	\$39.29
68,000		\$1,517.86	\$1,376.19	\$1,234.52	\$1,092.86	\$951.19	\$809.52	\$667.86	\$526.19	\$384.52	\$242.86	\$101.19	\$40.48
70,000		\$1,562.50	\$1,416.67	\$1,270.83	\$1,125.00	\$979.17	\$833.33	\$687.50	\$541.67	\$395.83	\$250.00	\$104.17	\$41.67
72,000		\$1,607.14	\$1,457.14	\$1,307.14	\$1,157.14	\$1,007.14	\$857.14	\$707.14	\$557.14	\$407.14	\$257.14	\$107.14	\$42.86
74,000		\$1,651.79	\$1,497.62	\$1,343.45	\$1,189.29	\$1,035.12	\$880.95	\$726.79	\$572.62	\$418.45	\$264.29	\$110.12	\$44.05
76,000		\$1,696.43	\$1,538.10	\$1,379.76	\$1,221.43	\$1,063.10	\$904.76	\$746.43	\$588.10	\$429.76	\$271.43	\$113.10	\$45.24
78,000		\$1,741.07	\$1,578.57	\$1,416.07	\$1,253.57	\$1,091.07	\$928.57	\$766.07	\$603.57	\$441.07	\$278.57	\$116.07	\$46.43
80,000		\$1,785.71	\$1,619.05	\$1,452.38	\$1,285.71	\$1,119.05	\$952.38	\$785.71	\$619.05	\$452.38	\$285.71	\$119.05	\$47.62

Note: The above fees are for 12 months. Mississippi allows this fee to reduce 1/12th each month.

Vehicle age is current less vehicle year model.