FUEL AND MILEAGE LOGS

Did you know that all miles driven during a quarter must be logged? To assist special fuel users in tracking their miles and fuel, the department has a trip, fuel, and distance record form (MC096), which is available on the DMV Web site at: http://www.dmvnv.com/pdfforms/mc096.pdf Please feel free to download this form and make as many copies as your company requires.

All Special Fuel Users are required to log the following information:

- Carrier's name
- Vehicle unit number
- Vehicle fleet number
- Date of trip (starting and ending)
- Trip origin (city and state/province)
- Trip destination (city and state/province)
- Beginning Odometer reading (for every state you are entering)
- Ending Odometer reading (for every state you are exiting)
- Route of Travel (highway used for travel)
- Total Miles traveled in each state for that trip
- Grand Total of Miles traveled for that trip
- Total Off-Road Miles traveled

Please note: DOT Hours of Service logs generally do not include all of the required information.

All fuel receipts or spreadsheets must include:

- The date of purchase
- Invoice number
- Number of gallons purchased
- Type of fuel purchased
- Location of purchase (Supplier name and address, including city and state)
- Price per gallon

The information required for fuel receipts must be pre-printed on the receipt by the fuel supplier at the time of purchase. Handwritten or illegible receipts will not be accepted. If a fuel purchase is prepaid, please be sure to get a printed fuel receipt that shows the information listed above.

A spreadsheet detailing your fuel purchases may be submitted in lieu of your fuel receipts, if the spreadsheet contains all of the information listed above.

2013 Nevada Renewal Times

Special Edition—Get your paperwork in early!

IMPORTANT! This newsletter contains information, including due dates, you must know to avoid <u>fines and penalties!</u> Please read carefully <u>before</u> submitting your 2013 renewal!

Renewal Invoices

Submitting your renewal? Want to know what the cost is when it is processed? If you answered yes to those questions, then here's great news for you! The Motor Carrier Division can fax or e-mail your invoice to you. If you wish to have the invoice expedited to you, make sure that you include your e-mail or fax number on your renewal and a note that you want it e-mailed or faxed to you. The Licensing Team will fulfill your request! Please call (775)684-4711 and select option 1 if you have questions.

See Page 4 for important dates.

Not Renewing for 2013?

If you are not renewing your account for the year 2013, please sign and return the renewal, indicating that your account will not be renewed. Both license plates and the cab card for each vehicle must be returned no later than Ten (10) days after they expire or you will be charged Registration fees for those vehicles through the end of the month in which the plates and cab cards are returned. A Lost, Stolen, or Mutilated License Plate Affidavit (VP-202) must be completed if one or both plates are missing. Paperwork must be submitted timely to avoid fines. Any questions please contact us at 775-684-4711.

See Page 3 for details.

Fuel Tax Returns no longer to be mailed!

As a cost saving measure, International Fuel Tax Agreement (IFTA) Tax Returns will no longer be mailed. Your due dates will remain the same and a Tax Return will need to be submitted. If submitting via fax, it must be faxed to our office by 5:00 PM on the due date. For more information, please visit our web site or call us at (775)684-4711 and select option 2.

See Page 4 for important dates.

New Fax-On-Demand Forms!

Motor Carrier now has common forms available to you on the Fax-On-Demand phone system! Call (775)684-4368, (702)486-4368, or (877)368-7828 and select 1. You will need to have the fax code list available, which can be faxed to you from the prompts.

New LCV Permit Procedure and Form!

The Motor Carrier Division has recently launched Longer Combination Vehicle (LCV) permits onto our new in-house system. There is a new, shorter procedure to get those permits! Now, you can fill out form MC098 (the request form) and fax or mail it in with payment. We will then mail your permit to you!

Useful links
Renewal regulations:
http://leg.state.nv.us/Register/2008Register/R002-08A.pdf
Renewal forms:

www.dmvnv.com/mcforms.htm
IRP Rules: www.irponline.org
IFTA Rules: www.iftach.org
US DOT #: www.fmcsa.dot.gov
IRS: www.irs.gov
Nevada DMV: www.dmvnv.com

Inside



Nevada DMV Motor Carrier Division 555 Wright Way Carson City, NV 89711-0600 775-684-4711 775-684-4619 fax

RENEWAL INFORMATION

Please see page 4 for all renewal due dates!

Carefully review the renewal for accuracy and make necessary corrections by inserting the changes below the incorrect area.

**All renewal forms and information may be accessed online at www.dmvnv.com/mcforms.htm. If you are unable to access forms online, you may contact our office and a packet will be mailed to you. If you have any questions or need help with your renewal forms, you may contact the Department at (775) 684-4711, ext 1.

RENEWAL PROCESSING INSTRUCTIONS

- 1. Verify all equipment registered to your company/business is listed on the renewal notice.
- 2. (IRP fleets ONLY) Vehicles with a Gross Vehicle Weight of 10,001 lbs. or greater, running interstate operations must have a US Department of Transportation (USDOT) number. If you do not have a USDOT number, contact the USDOT at 1-800-832-5660 or visit them online at www.fmcsa.dot.gov.
- 3. (IRP fleets ONLY) If you operate an IFTA Qualified Vehicle and another carrier files your fuel tax return, you must submit a letter signed by that carrier, stating they are responsible for filing your fuel tax returns. The letter must include the jurisdiction in which the tax return is filed and the fuel tax license number. Additionally, an updated copy of the lease agreement that includes the VIN must be attached.
- If someone other than the registered owner will be processing the renewal paperwork, please include a Power of Attorney form. (MC078)
- 5. (IRP fleets ONLY) Complete the enclosed *Renewal Mileage Schedule*. The mileage-reporting period for the 2013 renewal is:

July 1, 2011 through June 30, 2012.

- Include only the miles driven by vehicles that were licensed in this fleet during the mileage reporting period, even if only for a portion of the reporting period.
- Include any miles for which a temporary trip permit was issued.
- IRP carriers must estimate mileage for any jurisdictions in which they wish to license if there were
 no actual miles accrued during the mileage-reporting period. If you estimate mileage, you must use
 Method 1 (Schedule G) or Method 2 (Estimated Mileage Chart) to support your
 estimates.
- 100%-based carriers are not required to list miles, but must maintain mileage and fuel records.
- 6. Vehicles with a combined gross weight of 55,000 lbs. or more (regardless of registered weight) must include proof of payment or exemption of the Federal Heavy Vehicle Use Tax (IRS Form 2290). Agricultural vehicles and Special Mobile Equipment are not exempt from this requirement. The reporting period is July 1, 2012 to June 30, 2013.
 - An IRS stamped copy or e-filed receipt is considered valid proof. The vehicle identification number must be listed with the weight category. Additionally, the weight category must match the registered weight.
 - IRS telephone number is (800) 829-3676, or you can visit them online at www.irs.gov
 - Name and Federal Employer Identification Number (FEIN) on the 2290 form must match the name on Registration.
- 7. Farmer/Rancher Affidavit (RD159) and weight certificate is required for all farm vehicles (as defined in NRS 482.036) being changed. These are no longer required for every renewal due to the passage of SB 199. This bill also included a provision to allow Farmer/Rancher vehicles to be weighed at a Certified Scale in addition to a Public Weigh master.

FEDERAL HEAVY VEHICLE USE TAX

All motor vehicles, including farmer/rancher and special mobile equipment, operating at or registered for a gross vehicle weight (GVW) of 55,000 pounds or more **must** show proof of payment of Federal Heavy Vehicle Use Tax per U.S.C. Title 23 Section 141.

Proof of payment or exemption of the Federal Heavy Vehicle Use tax on the IRS Form 2290 must be submitted with your renewal packet or your renewal will not be processed and the renewal package may be delinquent. Note: 2290 forms are due to the IRS no later than the end of August of each year. The IRS no longer sends reminder paperwork out to taxpayers.

You may obtain information and forms by accessing the IRS Web Site at www.irs.gov. See this link for more 2290 e-filing information and new IRS publications on Imported Heavy Vehicles.

*Name on IRS Form 2290, Motor Carrier account, title, and insurance must match exactly.

2013 MOTOR CARRIER RENEWAL FORMS AND ATTACHMENTS CHECKLIST

Motor Carrier renewal forms can be accessed online at www.dmvnv.com\mcforms.htm Please ensure all of the following forms are included when sending in your completed renewal form, if applicable: ☐ Completed 2013 Renewal Form (required with all renewal applications) Estimated Mileage Schedule (Method 2) – (form MC004) (required with IRP accounts)* ☐ Colorado Schedule – (form MC007) (required with IRP accounts) Estimated Mileage Schedule G (Method 1) – (form MC015) (required with IRP accounts)* ☐ Credential Return Receipt – (form MC021) (If your plates and credentials are not returned to our office no later than 10 days after their expiration, you will be assessed registration and governmental service tax fees) ☐ IRP Registration Certification – (required with IRP accounts) - (form MC040) ☐ Registrant / Taxpayer Responsibilities (required with all renewal applications) – (form MC076) D Power of Attorney – (form MC078) (required with all renewal applications prepared by Licensing ☐ Federal Heavy Vehicle Use Form 2290 (required for all vehicles with a GVW of 55,000 lbs. or more) (Farmer/Ranchers and Special Mobile Equipment are **not** exempt from this requirement) (required for all renewal applications with vehicles that qualify) ☐ Vehicle Smog Certificate (Required for Clark and Washoe County; all gas vehicles 1968 or newer and diesel vehicles less than 14,001 lbs.) ☐ Farmer / Rancher Affidavit (If changes are made to a Farmer/Rancher vehicle) ☐ Farmer/Rancher Updated Weight Slip (If changes are made to a Farmer/Rancher vehicle) *Only one method to be used with the renewal. When adding a new vehicle also include the following information and completed forms: ☐ Vehicle Application Schedule B – (form MC003) ☐ Proof of Ownership (Current Nevada Registration or Title -or- Out-of-State Titles accompanied by a VIN Inspection) ☐ Proof of Sales Tax payment, with DRS, Dealer invoice or lease documents (Show sales tax has been collected or the breakdown of sales tax collection in the lease) ☐ Nevada Proof of Insurance (Insurance Company must be licensed to do business in Nevada, name on the insurance must match registered name) ☐ Federal Heavy Vehicle Use Form 2290 (Required for all vehicles with a GVW of 55,000 lbs. or more) (Farmer / Ranchers and Special Mobile Equipment are **not** exempt from this requirement) □ VIN Inspection (form VP-15)

- 8. An Emission Control Inspection for each gasoline-powered vehicle (1968 or newer) based in Washoe or Clark counties is required and also for diesel powered vehicles 14,000 lbs. or less. New vehicles are exempt from the Emission Inspection until the third registration year.
- 9. Sign and date the renewal printout and any notices and documents that are required.
- 10. Return the entire renewal and all required attachments to the Division. (see checklist page 6) Once the Division has received the complete renewal packet, an invoice will be generated and sent out.
- 11. If paying by credit card for an installment payment or invoice less than \$10,000, please complete and submit the credit card form after the renewal invoice is received. Credit card payments \$10,000 or more in the aggregate will not be accepted. The Department no longer accepts American Express.
- 12. Installment payments are due March 31, June 30, September 30 and December 31 or the first business day thereafter, if the due date falls on a Saturday, Sunday or Holiday. Pursuant to NRS 482.482, if a payment is missed you will be subject to penalties and interest. You may also be assessed administrative fines. NOTE: The Department is no longer sending courtesy installment invoices.

ADDING NEW UNITS

- 1. Complete Vehicle Application Schedule B
- 2. Include:

Proof of ownership, in the form of at least one of the following:

- -Current Nevada Registration
- -Title
- -Out-of-state title requires an original VIN (Vehicle Identification Number) inspection

Proof of sales tax payment -

NOTE: If proof is not submitted, sales tax will be collected. If paid to another state, Nevada will collect the difference if less is collected than the amount Nevada charges. Acceptable proof of payment:

- -Nevada Dealers Report of Sale,
- -Dealer invoice, showing sales tax has been paid
- -Lease documents (must indicate breakdown of sales tax and lease amount)

Nevada Proof of Insurance

- -Insurance company must be licensed to do business in the State of Nevada
- -Policy must be in the same name as the Motor Carrier account
- -Proof of insurance must include:
 - -Policy Number, VIN, or must state "fleet insurance"
 - -Beginning and ending dates

Proof of payment or exemption of Federal Heavy Vehicle Use Tax (IRS Form 2290)

- -IRS allows 60 days from the date of purchase to file Form 2290
- -Include the vehicle identification number for each vehicle. And weight category filed

DELETING UNIT(S) FROM YOUR RENEWAL

- To avoid billing for the 2013 registration year, <u>return both license plates and cab cards to a Motor Carrier office</u> no later than 10 days after their expiration. If one or both plates are missing, please fill out a Lost, Stolen, or Mutilated License Plate Affidavit (VP202)
- License plates and cab cards for vehicles, which will be renewed later in the year, must be surrendered no later than 10 days after their expiration to avoid registration fees.

If you are not renewing your account for the year 2013/14, please sign and return the renewal, indicating anywhere on the renewal that your account will not be renewed.

MOTOR CARRIER DUE DATES

<u>Due Dates</u> Due on or before:

*Renewal Information Date Due	
Renewal Paperwork: October 1— September 30 January 1— December 31 April 1— March 31	9/1/2012 12/1/2012 3/1/2013
1 st Installment: October 1— September 30 January 1— December 31 April 1— March 31	9/30/2012 12/31/2012 3/31/2013
2 nd Installment: October 1— September 30 January 1— December 31 April 1— March 31	12/31/2012 3/31/2013 6/30/2013
3 rd Installment: October 1— September 30 January 1— December 31 April 1— March 31	3/31/2013 6/30/2013 9/30/2013
4 th Installment: October 1— September 30 January 1— December 31 April 1— March 31	6/30/2013 9/30/2013 12/31/2013
Not Renewing for 2013/2014, plates must be returned by October 1— September 30 January 1— December 31 April 1— March 31	10/10/2012 1/10/2013 4/10/2013

2013 IFTA Fuel Due Dates Due on or before:

*Renewal Information	Date Due
Fuel Renewal Paperwork	12/1/2012
4 th Qtr. Return 2012 and Payment (Oct, Nov, Dec)	1/31/2013
1 st Qtr. Return 2013 and Payment (Jan, Feb, Mar)	4/30/2013
2 nd Qtr. Return 2013 and Payment (Apr, May, Jun)	7/31/2013
3 rd Qtr. Return 2013 and Payment (Jul, Aug, Sept)	10/31/2013
4 th Qtr. Return 2013 and Payment (Oct, Nov, Dec)	1/31/2014

*Renewals and supporting renewal paperwork must be postmarked <u>on or before the due date</u>. (Renewals missing required paperwork, appropriate documentation or signature will be considered incomplete and assessed administrative fines.) Failure to submit the renewal and supporting paperwork for each fleet by the due date will result in the assessment of administrative fines as follows:

- 1-7 calendar days after it is due, an administrative fine of \$100.
- 8 -14 calendar days after it is due, an administrative fine of \$200.
- 15-21 calendar days after it is due, an administrative fine of \$300.
- 22 calendar days after it is due but on or before the expiration, an administrative fine of \$400.

If received after the expiration of the registration, an administrative fine of \$500.

The official regulations can be found at:

http://leg.state.nv.us/Register/2008Register/R002-08A.pdf.

- It is the carrier's responsibility to provide the Motor Carrier Division with their current mailing address at the time of renewal each year and to provide address changes timely, so registration packets and invoices can be sent to the carrier via the United States Postal Service. If the carrier does not receive the invoice and/or registration information timely, it is the carrier's responsibility to call and request the registration and/or payment information so there is adequate time to file the information and/or make the payment before the due date. Upon receiving a request for information, the Motor Carrier Division may provide the information via fax, mail or over the phone.
- It is the carrier's responsibility to ensure that the postmark cancellation date is prior to the due date of the registration payment, if the payment is being mailed to the Motor Carrier Division.

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