



British Columbia Apportioned Registration Manual

Introduction

This manual explains how to obtain “apportioned” registration for commercial vehicles based in the Province of British Columbia under:

IRP	International Registration Plan
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Please use this manual as a reference only. Retain in a 3-ring binder for future reference. A new copy of the manual will **not** be provided each year.

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. An applicant who requires more information than is contained in this manual should telephone our office.

To speed up the registration process, we encourage applicants to read and to follow the written instructions precisely. Same-day service may not always be available for all applications.

For walk-in applicants, our office hours are 8:30 a.m. – 4:30 p.m., Monday through Friday. Please understand that personally coming in to our office does not guarantee that your application(s) can be completed the same day.

Send all applications to:

Mailing Address:

ICBC
Prorate Department
PO Box 7500, Stn Terminal
Vancouver, BC V6B 5R9

Courier Address:

ICBC
Prorate Department
Room 316
151 West Esplanade
North Vancouver, BC V7M 3H9

Telephone:

Lower Mainland (604) 443-4450
Toll Free In Canada 1-800-665-4336
Fax (604) 443-4451

Same-day service may not always be available.

NOTE

*The words “IRP”, “Apportioned or Proportional Registration”,
“Applicant or Registrant” and “Province, State or Jurisdiction” are
used interchangeably in this manual.*

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1.0 What is IRP?

Members of IRP

IRP stands for International Registration Plan, a cooperative agreement for registering vehicles that travel into two or more member jurisdictions. The unique feature of the IRP is that although licence fees are paid to the various jurisdictions in which fleet vehicles are operated, only one (1) licence plate or one (1) set of licence plates and one (1) cab card is issued for each fleet vehicle. The following jurisdictions are IRP members:

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

2.0 How IRP Works

Under IRP, interjurisdictional carriers file application(s) with the jurisdiction in which they are based. The base jurisdiction then issues one cab card and a set of apportioned plates per vehicle. The apportioned plates and cab card are registration credentials you need to operate on an ‘inter’ and ‘intra’ basis in member jurisdictions. (‘Intra’ operations require meeting the operating authority of the individual jurisdictions.) A cab card lists the weights you have requested for each jurisdiction and registration fees are apportioned according to these weights.

IRP jurisdictions have agreed to allow the base jurisdiction to collect the applicable fees for apportionment for all jurisdictions collectively and at one time. These fees are then sent to other IRP jurisdictions according to:

- **percentage of distance travelled in each jurisdiction**
- **vehicle information, and**
- **maximum weight**

Under IRP, all member jurisdictions:

- **accept a single registration plate**
- **accept a single registration card (cab card), and**
- **allow registrants to travel both ‘inter’ and ‘intra’ jurisdictionally (‘intra’ travel is subject to the terms of the operating authority issued by the Transport Board of each member Province/State)**

Apportioned Registration Does Not:

- waive or exempt a truck operator from obtaining operating authority from any Province/State in which the apportioned vehicle travels, or
- allow registrants to exceed the maximum length, width, height or axle limitations, or
- waive or replace the requirements of the International Fuel Tax Agreement (IFTA), or
- waive or exempt the payment of tax reporting requirements or US Federal Heavy Vehicle Use Tax – applicable on vehicles with a gross vehicle weight of 55,000 lbs and greater travelling into the US, or
- exempt a carrier from filing the necessary proof of liability coverage in each Province/State where required.

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 plate and decal, cab card or a valid trip permit are in violation and the registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

3.0 When to Apportion Your Vehicle

IRP

Under the IRP, carriers are required to register vehicle(s) in their base jurisdiction (see Glossary Definitions, Appendix D). If carriers have established a base of operations in more than one member jurisdiction, they must register applicable vehicles operating from that base in that jurisdiction. Base plate shopping is not allowed.

Carriers may apportionally register their vehicle(s) if the vehicle(s) travels into two or more IRP jurisdictions and is used to transport passengers for hire or is designed, used, or maintained primarily for the transportation of property, and:

- is a power unit having a gross vehicle weight in excess of 11,793 kg/26,000 lbs, or
- is a power unit having three or more axles regardless of weight, or
- is a power unit which is used to pull another unit and the weight of such combination exceeds 11,793 kg gvw/26,000 lbs, or
- is a regular route bus, or
- are vehicles, or combinations thereof, having a gross vehicle weight of 11,793 kg/26,000 lbs or less, two-axle vehicles and buses used in the transportation of chartered parties which may be proportionally registered at the option of the registrant.

Exempt Vehicles

The IRP excludes the following vehicles from IRP registration, therefore the jurisdictional licensing/registration plate requirements apply:

- vehicles operating under separate reciprocity agreements that are not superseded by the IRP, or
- commercial vehicles used solely within the Province of British Columbia, or
- recreational vehicles used for personal pleasure or travel by an individual or family, or
- commercial vehicles displaying restrictive plates which have geographic area, mileage or commodity restrictions, or
- trailers

Due to jurisdictional statutes and regulations, out-of-jurisdiction registration/licensing may not be recognized. A carrier is advised to check with a jurisdiction prior to conducting operations.

4.0 Types of Operations

For-Hire Carriers

An individual or company whose business or undertaking is the transportation of goods, property or equipment of others and includes the transportation of passengers for compensation or gain. (Please refer to 'Buses' for more details.)

Private Carriers

A private carrier is an individual or company whose business or undertaking is the transportation of their own goods, property or equipment and includes the transportation of passengers that are not for compensation or gain. (Please refer to 'Buses' for more details.)

Buses

Regular routes – apportionment is provided under IRP for all buses travelling regularly scheduled routes. 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 route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the route schedule.

Charters – buses used exclusively for the transportation of 'chartered parties' may apply for apportioned registration under IRP.

Private – apportionment is provided for under IRP for all buses used exclusively for the transportation of passengers not for compensation or gain.

Household Goods Carriers

Leased Equipment – Based Outside BC

Household Goods Carriers using equipment leased from service representatives (other household goods movers), may elect to base such equipment in the base jurisdiction of the service representative, or that of the carrier.

If the base jurisdiction of the service representative is selected, the equipment is registered in the service representative's name, and the Household Goods Carrier is indicated as lessee. Fees are apportioned according to the combined mileage records of the service representative and those of the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

Leased Equipment – Based in BC

If the base jurisdiction of the Household Goods Carrier is selected, the equipment is registered in the name of the carrier for 'Licence and Insurance Purposes Only'. The apportionment of fees is calculated according to the mileage records of the carrier. The records must be kept or made available in British Columbia.

Owned Equipment

For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for a Household Goods Carrier based in British Columbia, the equipment is registered in the carrier's name for 'Licence and Insurance Purposes Only'. The apportionment of fees is according to the mileage records of the carrier. The records must be kept or made available in British Columbia.

Rental Vehicles

For the purposes of IRP, the following definitions are applicable to Rental Vehicles:

- **Rental Owner** – an owner principally engaged in renting (one or more rental fleets) to others or offering for rental the vehicles of such fleets, without drivers.
- **Rental Fleet** – one or more vehicles which are rented or offered for rental without drivers and which are 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 shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

Rental Vehicle: Base Jurisdiction – the jurisdiction from or in which the vehicle is most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled.

The IRP specifically provides for the registration of various types of rental fleets.

Rental Fleets owned by any individual or firm engaging in the business of renting vehicles with or without drivers for valuable consideration for a specific period of time are extended full ‘inter’ or ‘intra’ jurisdictional privileges, providing that:

- such person or firm has received either the appropriate operating authority or approval from the jurisdiction to apportion such rental fleet, and
- the operational records that are identifiable as being part of the fleet are maintained by the rental owner, and

-
- operational records of each vehicle of the fleet are maintained and such records prove interjurisdictional travel
- such vehicles identified as being part of such fleet and must include the specified number of vehicles, and
- such person or firm registers the vehicles as described below:

Trucks and Truck-Tractors

Regular apportioned registration is provided.

Rental Passenger Cars

The allocation of vehicles is calculated by dividing the gross revenue received in the preceding year for use of such rental arising from passenger car rental transactions occurring in British Columbia by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all member (IRP) jurisdictions in which such vehicles were operated. The resulting percentage is applied to the overall total number of rental passenger cars in order to determine the actual number of rental passenger cars that are required to be plated and pay full licence fees in British Columbia.

Trailers and Semi-Trailers (Pool Fleets)

Trailers and semi-trailers not in separate pool fleets and used in normal tractor-trailer operations are licensed according to application for proportional registrations. For trailers and semi-trailers over 2,722 kg gvw/6,000 lbs and used solely in pool fleets, the licence is calculated by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all member jurisdictions. The resulting percentage is then applied to the overall total number of units in order to determine the actual number of rental units that are plated and pay full licence fees in British Columbia.

Utility Trailers

Every owner of utility trailers of 6,000 pounds/2,722 kg gross vehicle weight and under, engaged in the business of renting such trailers for use in British Columbia shall, on renewal, register no less than the average number of such trailers rented in or through British Columbia during the preceding year.

One-Way Vehicles

Trucks of less than 26,000 pounds/11,793 kg gross vehicle weight operated as part of an identifiable one-way fleet may be apportioned or allocated at the registrant's option, for cases where the vehicles operate in two or more IRP member jurisdictions. If allocation is chosen by the owner, applicants must fully plate all qualifying vehicles using the fleet distance factor to allocate to the respective jurisdictions. If apportionment is chosen, rental vehicles may only be apportioned if they operate in two or more jurisdictions. All trucks of qualified one-way fleets will be allowed to perform both 'inter' and 'intra' jurisdictional movements in all jurisdictions.

5.0 BC Regulatory Requirements

Motor Fuel Tax Act Requirements – IFTA

All carriers who use a vehicle in the Province for the multijurisdictional carriage of passengers or goods are required to pay tax under the *Motor Fuel Tax Act* on fuel consumed in the Province. Carriers registering their vehicles under the International Registration Plan (IRP) must also register under the International Fuel Tax Agreement (IFTA). All vehicles that weigh 11,800 kg gvw and over; or have 3 axles regardless of weight must obtain an IFTA filing.

To register under IFTA, please contact:

Motor Fuel Section – IFTA
Consumer Taxation Branch
Ministry of Finance Provincial Revenue
Parliament Buildings
Victoria, BC V8V 2L9
Phone#: (250) 387-0635

Once registered under IFTA, the carrier will be issued credentials that will enable them to operate in all other IFTA member jurisdictions. The carrier will file quarterly tax returns to their base jurisdiction reporting the fuel consumed in each IFTA member jurisdiction and the tax owing or refundable to each jurisdiction, with a net payment or net refund amount. The base jurisdiction will forward the applicable information and payments (where required) to the other IFTA member jurisdictions. The base jurisdiction will also pay the net refund amount on behalf of the IFTA member jurisdictions.

For operations in non-IFTA jurisdictions, carriers must continue to follow the current procedures and file the returns required by the statutes and regulations of each non-IFTA jurisdiction.

Passenger Transportation Act

The Passenger Transportation Act (formerly Motor Carrier) regulates the transport of persons by motor vehicle for compensation in British Columbia by issuing licences.

Operators of motor vehicles carrying passengers for compensation are required to obtain a Motor Carrier Licence to operate British Columbia.

Further information regarding extra-provincial operating authority may be obtained from:

Registrar of Passenger Transportation
Passenger Transportation Branch
Ministry of Transportation
104 - 4240 Manor Street
Burnaby, BC V5G 1B2

Victoria: (250) 356-0528

Burnaby: (604) 453-4250

Toll Free: 888-453-4280

www.ptboard.bc.ca

National Safety Code

The National Safety Code (NSC) is a uniform set of safety standards applicable to all private and public Canadian carriers. Legislation requires all commercial vehicles (as defined) to be registered within the National Safety Code of the base jurisdiction. This process facilitates the monitoring of carrier safety.

National Safety Code applications are available at any Driver Service Centre, Weigh Scale, Appointed Agents, or Government Agent's office. A National Safety Code certificate is a prerequisite to vehicle licensing.

ICBC will not process prorated accounts that do not have an active National Safety Code number.

National Safety Code

Phone: 250-952-0576

Fax: 250-952-0578

6.0 Applications and Forms

IRP Registration

BC apportioned application forms are available at most Autoplan Offices throughout BC, on www.ICBC.com and directly from the ICBC Specialty Licensing/Insurance Department (ICBC Prorate Office), North Vancouver. It is the applicant's responsibility to properly complete all forms necessary to register vehicles under the International Registration Plan (IRP). If a submitted application is incomplete, the applicant will be notified and asked to provide the information or to submit a new, revised application. Incorrect completion of an application will delay processing.

All applications are processed by the ICBC Specialty Licensing/Insurance Department (ICBC Prorate Office) in North Vancouver. ***The applications cannot be processed by an Autoplan office or a Driver Service Centre.***

Sample forms and detailed instructions are included in Appendix B of this guide.

7.0 New Registrations

Before a vehicle may be apportionally registered in the Province of British Columbia, the carrier must:

- have an established place of business in the Province. (See Glossary Definitions, Appendix D.)
- complete and submit the Established Place of Business Questionnaire
- complete and submit both the Prorate Fleet and Prorate Vehicle Applications **in full** (see Appendix B, for forms completion). First-time registrants without distance experience may estimate distances based on the proposed operation of the fleet during the year for which registration is required. The carrier will be required to substantiate the estimate by submitting details of their proposed operations (by providing routes, destinations and number of trips). Trip permit operations are included in the total estimated distances. **Do not** round your estimated figure. To assist you to calculate your estimated miles, you may use the guideline in Appendix G.
- submit a copy of the Bill of Sale or Lease Agreement (see following ‘Points to Remember’) for each vehicle.
- provide any other documentation that is deemed necessary according to British Columbia law.

Applications are processed in the order in which they are received. New fleet applications may require a minimum five business days for processing.

Once the application has been processed, an invoice is mailed directly to the registrant detailing amounts payable. Payment must be paid in full at your autoplan agent prior to obtaining apportioned plates. If invoice amounts are payable in both Canadian and US funds, we will require separate payments in Canadian and US funds. All new fleet applications are payable in cash, certified cheque, money order, or bank draft for a period of 12 months from effective date of Prorate Fleet.

Points to remember:

- If applying under a company or firm name, the name must first be registered with the Registrar of Companies in Victoria.
- A BC IFTA (International Fuel Tax Agreement) number must be obtained if operating vehicles 11,800 kg gvw and over; or 3 axles regardless of weight.
- Ensure that you have obtained the appropriate vehicle inspection approvals.
- Ensure that you have obtained the required National Safety Code Certificate.
- An acceptable bill of sale must contain purchase date, purchase price, vehicle identification number, signature of purchaser, and signature of seller
- An acceptable Lease Agreement must contain lease commencement date, Lessor's name, Lessee's name, vehicle identification number, capital cost of vehicle (value of the vehicle at commencement of lease) monthly payment amount, and signatures of both parties
- A Lease Agreement is only acceptable from a viable 'Leasing Company' which is registered with the Consumer Taxation Branch.
- US jurisdictions – this does not exempt a carrier from having to obtain operating authority and insurance liability filing requirements.

Obtaining apportioned plates for IRP jurisdictions does not exempt a carrier from having to obtain operating authority and insurance liability filing requirements for each jurisdiction. As such, operators are advised to contact each jurisdiction prior to entry to verify operation requirements.

The ICBC Prorate office completes and submits the following documents:

MCS90 or MCS90B – Endorsement for Motor Carrier Policies of Insurance for Public Liability - Proof of BC liability insurance that must be shown to Customs. This form is mailed directly to the insured upon request, there is no charge to obtain this document.

Form E – Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance – Financial responsibility form providing proof of automobile liability coverage for a BC insured. This form would be issued at the request of the insured, and mailed directly to the US State requiring confirmation of liability. There is an annual fee of \$250.00 for this filing.

BMC91 – Motor Carrier Automobile Bodily Injury and Property Damage Liability Certificate of Insurance – US Department of Transportation Federal Highway Administration document, completed by ICBC at the request of the insured, and forwarded directly to the FHWA. Provides proof of automobile liability insurance for a BC insured. There is an annual fee of \$250.00 for this filing. Prior to issuing the BMC91 – ICBC will require a docket number from the insured. Please make sure that when applying for authority, your legal name, and address is identical to how you are registered and insured in British Columbia.

SR22 – AAMVA Uniform Financial Responsibility – Confirmation that BC will provide liability coverage for a BC insured driver who had previously had their driving privileges suspended in a US jurisdiction. This form is issued at the request of the insured, and mailed directly to the requesting US State. Prior to issuing SR22's we require the letter from the US State requesting proof of financial responsibility. There is a one time \$200.00 filing fee for this filing.

At the request of the insured, the ICBC Prorate office also completes proof of liability insurance for Canadian jurisdictions.

If you require any documents that are not listed here, please contact our office at (604) 443-4450.

The following documents are not obtained through the ICBC Prorate Office:

SS – 4 – Application for Employer Identification Number

An employer identification number is required to complete the above Form 2290. Applications are available online at www.irs.ustreas.gov.

Form 2290 – Heavy Highway Vehicle Use Tax Return

Highway motor vehicles having a gross weight of 55,000 lbs or more (24, 948 Kgs), and travelling in the US will be required to pay Heavy Highway Vehicle Use Tax. Form 2290 may be obtained online at www.irs.ustreas.gov.

8.0 Renewals

A 'Prorate Vehicle Report' is mailed to all British Columbia based carriers approximately six (6) weeks prior to expiry of their prorated fleet account. The report is a computer printout containing the active fleet information, as at the time of printing.

Because the report is printed and issued prior to expiration, any supplemental activity that has taken place after distribution will not be listed. This includes additions/deletions of vehicles, changes of fleet/vehicle information or added jurisdictions.

The report is issued to the carrier as a reference and convenience for reviewing their fleet and vehicle information prior to completing their applications for renewal.

It is essential that the carrier review the report for accuracy or omission of pertinent information. Failure to report or include factual data could result in processing delays, being assessed incorrect fees or maintaining incorrect records.

The report is **not to be returned** to the ICBC Prorate Office for processing as it does not provide the jurisdictional weights required for each vehicle. It is the carrier's responsibility to submit weight information on the renewal application.

Renewal of a prorated account requires the completion of a Prorate Fleet Application and Prorate Vehicle Application(s) which must be submitted as soon as possible to the ICBC Prorate Office (see Appendix B, page 54 for forms completion). This allows sufficient time to process the renewal information and mail out the prorated invoice before the effective date.

Once carriers receive their prorated invoice, they may attend an Autoplan Office, pay for their prorated renewal and renew their Autoplan registration/insurance for all vehicles. Credentials and decal(s) will be provided at that time.

9.0 Supplemental Applications

A supplemental application is submitted by the carrier after the original/renewal application has been filed and paid for. Supplemental applications are submitted on the Prorate Vehicle Application forms, with the exception of adding a jurisdiction(s) (see Appendix B, for forms completion).

You must submit a supplemental application for the following transactions.

To Add a Vehicle

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

To Delete a Vehicle)

Vehicles may be deleted from an existing fleet anytime during the registration year.

See Refund Policy at end of this section.

To Replace a Vehicle

Fleet vehicle may be replaced anytime during the registration year. In order to apply the credits from the previous vehicle to the new vehicle, the information must be provided on the same supplement.

To Change Vehicle Information

You may apply for a change of vehicle information anytime during the registration year. Changes may include a correction of vehicle type, a correction to the taxable owner information, or change of weight, etc.

To Increase/Decrease Vehicle Weight in a Jurisdiction

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

See Refund Policy at end of this section.

To Add a Jurisdiction

You may add a jurisdiction to your prorated fleet account at anytime during the registration year. To add an additional jurisdiction, you must also complete a Prorate Fleet Application listing the jurisdiction you require and the estimated distances to be travelled.

To Replace a Lost/Stolen Cab Card

You must attend your nearest Autoplan Office to obtain a new cab card. Your Broker will contact the ICBC Prorate Office to have a new cab card printed in their office.

BC Refund Policy

British Columbia can only refund the *BC portion* of the registration fees. Refunds are generated when you cancel and surrender your BC apportioned licence plates or decrease the gross vehicle weight of your vehicle at an Autoplan Office. Refunds are issued from ICBC directly to the carrier.

On behalf of the carrier, the ICBC Prorate Office will issue a refund Remittance Notice to *Canadian jurisdictions only*. Upon notification, the other Canadian jurisdictions will individually process refunds due the carrier (subject to any applicable administration fee) and remit the refund directly to the carrier. Please allow six (6) weeks or longer for processing.

For information on the refund policies of US jurisdictions, please refer to the REFUNDS section on page **39**.

10.0 British Columbia Fees

All British Columbia based and apportioned vehicles are subject to annual registration fees, multijurisdictional vehicle tax and an administration fee.

Registration Fees

- *Regular* annual BC registration (licence) fees are based on the gross vehicle weight of a vehicle.
- For apportionment purposes, these fees are reduced by a percentage factor.
- The percentage factor is determined by the total in-jurisdiction (BC) kilometres divided by the total kilometres travelled in all IRP jurisdictions during the *mileage reporting year* (July 1 – June 30 of the previous year).
- Annual apportioned BC registration (licence) fees are payable at the time of initial licensing or upon renewal of your vehicle licence at an Autoplan Office.

Vehicle Tax

- To determine the annual multijurisdictional vehicle tax on apportioned vehicles, please see page **28-32**.

Administration Fee

- An administration fee is charged on each supplement processed for a BC based carrier. Deletions of vehicles are the only exception – there is no fee charged.

11.0 British Columbia Tax

Multijurisdictional Tax

Every vehicle, other than a trailer, that is used in British Columbia for interprovincial or international commercial carriage of passengers or goods is subject to Multijurisdictional Vehicle Tax (MJV) on the purchase price of the vehicle. The tax is payable for each licence period the vehicle is licensed for use in the Province, and is calculated on the percentage of kilometres driven in the Province to total kilometres driven.

Multijurisdictional Vehicle Tax Formula

Tax = TV x R x TR x T		
TV	=	The taxable value of the vehicle. If the vehicle is purchased, the taxable value is the purchase price before trade in. If the vehicle is leased, the taxable value is the capital cost stated in the lease agreement or, if the capital cost is not stated in the lease agreement, the fair market value of the vehicle at the start of the lease. Vehicle taxable value also includes capital expenditures made to the vehicle within 30 days after its acquisition date.
R	=	The tax rate is established in the tax rate table provided on pages 29-32. The tax rate is based on the number of calendar years since the year in which the licensee acquired the vehicle.
TR	=	The travel ratio for the vehicle. The travel ratio is the ratio of distance travelled in British Columbia to the total distance travelled during the previous July 1 to June 30 period (rounded to 5 decimal places = .00000).
T	=	The number of whole or partial calendar months left in the vehicle licence year at the time the vehicle is licensed, divided by 12 (rounded to 2 decimal places = .00).

Net tax rate for trucks with no transitional credit/refund:

Calendar Year Following Acquisition	Tax Rate
Acquisition year	0.03294
1st year	0.02646
2nd year	0.02177
3rd year	0.01838
4th year	0.01597
5th year	0.01577
6th year	0.01509
7th year	0.01486
8th year	0.01497
9th and subsequent years	0.01533

Transitional Tax Credit/Refund

Where Social Service Tax has previously been paid on a vehicle under Section 2(1) or 2(4) of the *Social Service Tax Act*, the vehicle may be eligible for a credit or refund of tax. The vehicle must be fully tax paid, based on 100% usage in British Columbia. The credit does not apply to leased vehicles.

Where the multijurisdictional tax is being paid on a qualifying vehicle within the first five years of its acquisition, the vehicle is eligible for a credit or refund calculated by replacing the tax rate factor in the tax formula with the corresponding credit rate factor.

Net tax rate for trucks eligible for the transitional credit/refund with a purchase date of October 21, 2004 and later, or a purchase date before February 20, 2002:

Calendar Year Following Acquisition	Tax Rate
Acquisition year	0.00350
1st year	0.00350
2nd year	0.00350
3rd year	0.00350
4th year	0.00350

Net tax rate for trucks eligible for the transitional credit/refund with a purchase date from February 20, 2002 to October 20, 2004:

Calendar Year Following Acquisition	Tax Rate
Acquisition year	0.00140
1st year	0.00186
2nd year	0.00220
3rd year	0.00244
4th year	0.00261

For British Columbia based or hosted vehicles and buses licensed through ICBC, the credit will be calculated at the time of licensing and applied against the tax payable.

For hosted vehicles apportioned licensed in another IRP jurisdiction, the full tax amount must be paid to the base jurisdiction licence authority. The licensee may then apply for a refund to the Ministry of Provincial Revenue, Consumer Taxation Branch, PO Box 9442 Stn Prov Govt, Victoria, British Columbia V8V 9V4. The refund request must include a copy of the prorate invoice and cab card showing payment of the multijurisdictional vehicle tax and documentation supporting the previous tax payment.

Multijurisdictional Buses

Tax on a multijurisdictional bus is calculated using the formula outlined on page 28. Multijurisdictional buses may be eligible for a transitional tax credit/refund if they meet the criteria outlined on page 29.

Net tax rate for buses with no transitional credit/refund:

Calendar Year Following Acquisition	Tax Rate
Acquisition year	0.02708
1st year	0.02046
2 nd year	0.01559
3rd year	0.01200
4th year	0.00940
5th year	0.00816
6th year	0.00674
7th year	0.00570
8th year	0.00564
9th and subsequent years	0.00506

Net tax rate for buses eligible for the transitional credit/refund with a purchase date of October 21, 2004 and later, or a purchase date before February 20, 2002:

Calendar Year Following Acquisition	Tax Rate
Acquisition year	0.00210
1st year	0.00210
2 nd year	0.00210
3rd year	0.00210
4th year	0.00210

Net tax rate for buses eligible for the transitional credit/refund with a purchase date from February 20, 2002 to October 20, 2004:

Calendar Year Following Acquisition	Tax Rate
Acquisition year	0.00000
1st year	0.00036
2nd year	0.00070
3rd year	0.00094
4th year	0.00111

***Social Service Tax Act**

Tax rates: Section 29(3)

Transitional credit rates: Section 9.3 of the Regulations

Bus credit rates: Section 9.8(3) and (4) of the Regulations

For British Columbia based or hosted buses licensed through ICBC, the credits will be calculated at the time of licensing and applied against the tax payable.

For hosted vehicles licensed in another jurisdiction, the licensee may apply to the Consumer Taxation Branch for refunds. Copies of all relevant documents must accompany the application.

Mid-Licence Year Fleet Changes

Where a vehicle is moved from one fleet to another fleet during a licence year, the vehicle may be eligible for a tax credit for the number of months left in the first fleet's licence year. To be eligible for the credit, the vehicle must be moved to a fleet that operates partly or exclusively in British Columbia and must pay tax per the new fleet rate. This credit/refund is issued to the carrier who paid the tax on the second fleet.

For vehicles licenced through ICBC, the credit will be automatically calculated if the change takes place on the same day. In all other cases, the carrier must apply to the Consumer Taxation Branch for a refund and provide supporting documentation.

Vehicles Removed From Prorate To Operate Solely in British Columbia

Where a vehicle is moved from a multijurisdictional operation to an intraprovincial operation (operating solely in British Columbia), the vehicle owner is required to pay tax at the rate of 7% on the depreciated purchase price of the vehicle. The vehicle's purchase price is depreciated at a rate of 30% per annum (2.5% per month) from the date of purchase to a maximum of 50% of the price. The vehicle will be eligible for a tax credit based on the taxes paid previously on the vehicle.

For vehicles licensed through the British Columbia ICBC Prorate Office, the credit will be automatically calculated if the change takes place the same day. In all other cases, the vehicle owner must apply to the Consumer Taxation Branch for a refund and provide supporting documentation.

Vehicles Removed From Prorate To Operate Solely Outside British Columbia

There is no tax credit for a vehicle that is moved to a fleet that does not operate in British Columbia. In-province carriers and out-of-province based carriers who remove a vehicle from prorate are not eligible for a refund unless the vehicle is moved to an operation that operates solely in British Columbia.

Vehicles That Are Sold

There are no tax credits available at the time a vehicle is sold. The trade-in value of the vehicle cannot be used to reduce the taxable value of the replacement multijurisdictional vehicle.

Leased Vehicles That Are Returned To The Lessor

There are generally no credits available at the time a leased vehicle is returned to a lessor. The only exception will be when the exact same vehicle is leased within the same licensing period by the same person and is relicensed for multijurisdictional use.

Purchase of Power Unit, Trailer, Parts and Repairs

Effective January 1, 1996, a vehicle, other than a trailer, which is used for the interprovincial or international commercial carriage of goods or passengers will be taxed under the multijurisdictional tax formula. The purchaser of the vehicle is, therefore, not required to pay social service tax at the time of purchase. The exemption from tax also applies to the purchase of trailers that will be used solely for the interprovincial or international carriage of goods or passengers. In addition, the purchase of parts or repairs for these vehicles is exempt from tax.

The exemption also applies to lease vehicles, including trailers, used for the interprovincial or international carriage of goods or passengers.

To obtain the exemption at the time of account purchase (or lease), the purchaser must provide their Prorate Account Number and licence plate number to the vendor and the number must be recorded on the sale invoice. Where tax has been paid on an exempt purchase, the purchaser may apply for a refund of the tax to the Ministry of Provincial Revenue, Consumer Taxation Branch.

Consumer Taxation Branch

Branch offices are located in:

Vancouver	Kelowna	Dawson Creek
Nanaimo	Prince George	Williams Lake
Campbell River	Terrace	Nelson
Penticton	Vernon	Victoria
Kamloops	Cranbrook	

Phone numbers and addresses are found in the Blue Pages of the phone book, or information may be obtained online @ www.rev.gov.bc.ca/ctb.

12.0 Invoice Billings

When the ICBC Prorate Office processes each application, the fees are calculated for all IRP jurisdictions in which apportionment has been requested. (Each jurisdiction individually bases their fees on different criteria, such as purchase price or model year of the vehicle or carrier type, etc. They do not collectively base their fees on common or standard criteria. Also, some jurisdictions have more than one fee, such as ad valorem tax, excise tax, privilege tax, clean air levy, etc.). **All fees** are inclusive within the breakdown for each jurisdiction on the invoice billing.

The invoice billing is mailed to the carrier's *mailing address* as shown on the application and shows the total due for the application. The invoice billing consists of both an Invoice Summary and an Invoice Detail.

Invoice Summary

- shows the percentage factor and breakdown for fees and tax (where applicable) per jurisdiction, how that fee is distributed among the jurisdictions and the combined total payments due for all vehicles (recorded on all Invoice Detail sheets) in the application.
- should be checked in detail against your original application to ensure:
 - ◆ that all requested jurisdictions are listed,
 - ◆ that declared total kilometres per jurisdiction are accurate,
 - ◆ that mileages have been correctly recorded as Actual or Estimated.

Invoice Detail

- shows the breakdown of fees and tax (where applicable) per vehicle, how that fee is distributed among the jurisdictions and the total due for each individual vehicle.
- should be checked in detail against your original application to ensure:
 - ◆ that all requested units are listed,
 - ◆ that all vehicle information, such as unit number, VIN number, taxable owner, purchase price, purchase date, etc. is correctly listed,
 - ◆ that the gross vehicle weight for each vehicle is correctly listed.

If you should find any discrepancies in information, please contact the ICBC Prorate Office *immediately*.

Payment

Payments due are listed on the Invoice Summary *only*. They are recorded in the lower right hand corner and are identified in both Canadian and US funds.

Do not remit funds for any amounts listed on the Invoice Detail sheets. These are subtotals only and have already been included in the Total Amount Due portion of the Invoice Summary.

If travel is intended in both Canadian and US jurisdictions, payment must be submitted in both Canadian and US funds.

Please make your cheque(s) payable to **ICBC**, and present to your Autoplan agent when obtaining apportioned plates, decals, certificate of registration, proof of insurance or cab cards.

Please see pages 37 and 38 for examples of the Invoice Summary and Invoice Detail.



Invoice Summary
Interjurisdictional Licensing

Mailing address:
ICBC
PO Box 7500 Stn Terminal
Vancouver, BC V6B 5R9

Telephone: (604) 443-4450
Toll Free In BC: 1-800-665-4336
Fax: (604) 443-4451

ABC TRUCKING LIMITED

Invoice Date: 15 Dec 2001

PO BOX 88
1234 MAIN STREET

Account No: BC 12345 001
Supplement No: 000

VANCOUVER, BC V5R 4B7

Effective Date: 01 Jan 2002
Expiry Date: 31 Dec 2002
Transaction Type: Renew Fleet

Jurisdiction	Kms	Act/Est	Pro-Rated	Reg %	Tax %	Reg Fee	Tax Fee	Admin Fee	Ins Fee	Total Due
British Columbia	987,654	A	Yes	99.999	99.999	99,999.99	99,999.99	99,999.99		\$ 99,999.99
Alberta	87,654	A	Yes	99.999		99,999.99				99,999.99
Saskatchewan	7,654	A	Yes	99.999		99,999.99				99,999.99
Manitoba	654	A	Yes	99.999	99.999	99,999.99	99,999.99	99,999.99		99,999.99
Ontario	654	A	Yes	99.999	99.999	99,999.99	99,999.99	99,999.99		99,999.99
Arizona	23,446	E	Yes	99.999		99,999.99				99,999.99US
California	84,508	A	Yes	99.999		99,999.99				99,999.99US
Idaho	9,788	A	Yes	99.999		99,999.99				99,999.99US
Nevada	56,555	E	Yes	99.999		99,999.99				99,999.99US
Oregon	65,432	A	Yes	99.999		99,999.99				99,999.99US
Washington	76,543	A	Yes	99.999		99,999.99				99,999.99US
Alaska	555	E	Yes							
Yukon	905	A	No							
Rhode Island	54	A	No							

Total Amount Due Canadian Funds: \$ 99,999.99

Total Amount Due US Funds: \$ 99,999.99

SC91319

MV1507S (0605)

If payment is required, please make cheque(s) payable to:

ICBC



Invoice Detail
Interjurisdictional Licensing

Mailing address;
ICBC
PO Box 7500 Stn Terminal
Vancouver, BC V6B 5R9

Telephone: (604) 443-4450
Toll Free In BC: 1-800-665-4336
Fax: (604) 443-4451

ABC TRUCKING LIMITED

Invoice Date: 15 Dec 2001

Account No: BC 12345 001
Supplement No: 000
Effective Date: 01 Jan 2002
Expiry Date: 31 Dec 2002
Transaction Type: Add Vehicle

Unit No :	12345	Net Weight (kgs) :	19,000	Taxable Owner :	Smith, John
VIN :	12345678912345678	Fuel Type :	Diesel	Purchase Date :	10 Oct 1994
Year/Make :	93 Freightliner	No of Axles :	3	Purchase Price :	\$999,999
BC Reg No :	1234567	Bus Seats :		Trade-in Amount :	\$99,999
Vehicle Type :	Truck Tractor	Lease Start Date :		Monthly Lease Amt :	

	Jurisdiction	GWV	Reg Fee	Tax Fee	Admin Fee	Insurance Fee	Total Due
	British Columbia	BC 63,500 kgs	99,999.99	99,999.99	99,999.99		\$ 99,999.99
	Alberta	AB 62,500 kgs	99,999.99				99,999.99
	Saskatchewan	SK 62,500 kgs	99,999.99				99,999.99
	Manitoba	MB 62,500 kgs	99,999.99	99,999.99	99,999.99		99,999.99
	Ontario	ON 62,500 kgs	99,999.99	99,999.99	99,999.99		99,999.99
	Arizona	AZ 80,000 lbs	99,999.99				99,999.99US
	California	CA 80,000 lbs	99,999.99				99,999.99US
	Idaho	ID 80,000 lbs	99,999.99				99,999.99US
	Nevada	NV 80,000 lbs	99,999.99				99,999.99US
	Oregon	OR 80,000 lbs	99,999.99				99,999.99US
	Washington	WA 80,000 lbs	99,999.99				99,999.99US

Subtotal Canadian Funds: \$ 99,999.00
Subtotal US Funds: \$ 99,999.00

SC91319

MV1507D (0605)

If payment is required, please make cheque(s) payable to:

ICBC

13.0 Refunds

British Columbia can only refund the *BC portion* of the registration (licence) fees.

- British Columbia cannot refund registration fees, vehicle tax, excise tax, ad valorem tax, administration fees or miscellaneous fees for any other IRP jurisdictions.
- For refunds pertaining to fees other than apportioned registration fees, the British Columbia carrier must make application directly to the appropriate IRP office in that jurisdiction.

When a BC carrier submits a supplement to delete a vehicle(s) from a prorate account or requests a decrease to the gross vehicle weight, the ICBC Prorate Office will process the supplement which will result in the following refunding activity:

British Columbia

- The registration (licence) fees will be refunded upon surrender and cancellation of the apportioned plates, or
- The difference in registration (licence) fees will be refunded upon processing a decrease to the gross vehicle weight.

To process either of the above, you must attend an Autoplan Office. Refunds for BC fees only are issued directly from ICBC to the carrier.

Canadian Jurisdictions

- A Remittance Report will be generated and sent by the ICBC Prorate Office to the other Canadian jurisdictions where apportionment was required. The Report provides the jurisdiction with all registration fees refundable to the carrier. The jurisdictions will individually process the refunds due (subject to any applicable administration fee) and remit directly to the carrier. Please allow six (6) weeks or longer for processing.

US Jurisdictions

- Applications for a refund of apportioned registration fees for IRP jurisdictions are handled directly between the BC carrier and the individual jurisdictions in accordance with their statutes.

Miscellaneous Refunds

- Refunds for vehicle tax, excise tax, ad valorem tax, etc. must be applied for directly by the BC carrier to the appropriate jurisdictional office.
- Refunds for administration or any other miscellaneous fees must be applied for directly by the BC carrier to the appropriate jurisdictional office.
- Refunds for BC multijurisdictional vehicle tax must be applied for directly by the carrier to the Consumer Taxation Branch.

14.0 Temporary Registrations

Operators of commercial vehicles which do not have a BC financial responsibility number or IRP credentials which allow for BC operation may obtain a BC Temporary Registration.

Non-Resident Single Trip Permit

Operators of non-resident commercial vehicles may operate in British Columbia by obtaining a single trip non-resident permit which is valid for one trip into and out of the Province for a period not exceeding 30 days. Non-resident permits may be obtained from any weigh scale or appointed agent or government agent. The fee for such a permit is one-twelfth of the annual fee for a vehicle of like gross weight.

Quarterly Non-Resident Commercial Permit

A commercial vehicle registered and licensed outside the Province may be granted a permit, valid for a period of up to three months, upon payment of a fee equal to one-quarter of the annual fee for a vehicle of a like weight. Quarterly permit holders are limited to transporting passengers or goods into, through, or out of the Province. This permit does allow for the operation from place to place within the Province of a commercial vehicle which enters the Province carrying specialized equipment which will be exported out of the Province on the same vehicle.

A quarterly period commences on the first day of January, April, July and October and terminates on the last day of March, June, September and December respectively.

Temporary Operation Permit (TOP)

A light commercial vehicle may be granted a permit valid for a period of 1 to 15 days allowing for general vehicle use. Restrictions apply to loaded commercial vehicles. TOP may be issued in lieu of Hunter's Permits issued in other IRP jurisdictions. TOP will also be issued to light commercial vehicles (those under 5,500 kgs) licensed in another jurisdiction that will be

involved in intrajurisdictional operations while in British Columbia. TOPs allowing unrestricted use are not issued to laden commercial vehicles over 5000 kgs. Registration and licence from the base jurisdiction is **not** required to be surrendered.

Commercial vehicles over 5000 kgs laden or 5500 kgs unladen that are not proated into BC are advised to obtain a Non-resident permit rather than a TOP.

Overload/Oversize Permit

Overload Permit

Must be obtained for any vehicle or combination of vehicles, with or without load, in excess of the weight allowed (63,500 kg gvw) in the regulations made pursuant to the *Commercial Transport Act* or in excess of the gross weight for which the vehicle is licensed. Overload permits are only issued when loads are not reducible or when a vehicle is not reducible or when a vehicle is not licensed up to its allowable weight. Overload permits must be obtained prior to operation on any highway and may be obtained from any weigh scale or appointed agent or government agent.

Oversize Permit

Prior to operation on a highway a permit must be obtained for vehicles and/or loads in excess of the legal dimensions and are only issued for loads not readily reducible in size. Permits are not normally granted for loads or vehicles in excess of 4.4 metres wide. Should it be necessary to move a load wider than 4.4 metres, permission must requested in writing to the Manager, Commercial Transport, giving details of the commodity to be moved and reasons why it cannot be reduced in size.

See Appendix C, for Overload/Oversize Permits for other jurisdictions.

Any inquiries regarding permits and oversize vehicles, contact Commercial Transport 1-800-559-9688.

15.0 Mileage/Operational Records – IRP

Every carrier who registers vehicles under the IRP must maintain records to substantiate the reported distances travelled and the costs of all vehicles in the IRP fleets.

Source Documents

Vehicle Costs

Acceptable documentation to support a vehicle's purchase price and date of purchase include 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.

Driver's Trip Records

An acceptable source document to record distances is an "Individual Vehicle Mileage 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 logs. Other similar records are acceptable provided they contain the following basic information:

1. Registrant's name
2. Date of trip (beginning and ending)
3. Trip origin and destination
4. Routes (highway numbers) travelled
5. Odometer/hubometer readings
6. Distance by jurisdiction
7. Total trip distance
8. Vehicle unit numbers, for both power unit and trailer(s)
9. Fleet number (if registrant has more than one fleet)
10. 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 travelled under these permits are to be reported on the next application for IRP registration.

Monthly Summaries

The IVMR information must be summarized on a monthly basis. The summary must contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, total distance travelled) and by fleet (distance by jurisdiction, total distance).

Yearly Summaries

A yearly summary is required for each July 1 to June 30 reporting period and must show the total fleet distance, broken down by month for each jurisdiction.

Other Records

Copies of the forms filed for annual registration (IRP Application, Supplemental Applications, Mileage Schedules, etc.) must be retained in the carrier's files for audit purposes.

Records Retention Period

Mileage records must be retained for the three mileage reporting periods (July 1 – June 30) which immediately precede the current licence year.

Vehicle cost and weight records must be maintained for all vehicles which are currently registered in the fleet. For individual vehicles which have been deleted from a fleet, vehicle cost and weight records must be retained for three years after the vehicles were deleted from the fleet.

Reminder: In addition to the above IRP record retention requirements, the carrier must maintain all records pertaining to its operations as required under Section 5.11 of the *Social Service Tax Act* Regulations.

16.0 Audits – IRP

Authority to Audit

Article XV, Section 1500 of the IRP agreement requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. IRP audits on British Columbia carriers will be performed by auditors from the Consumer Taxation Branch.

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 fees and taxes to British Columbia and to all other IRP member jurisdictions in which the carrier is (or was) registered for multijurisdictional travel.

Audit Procedures

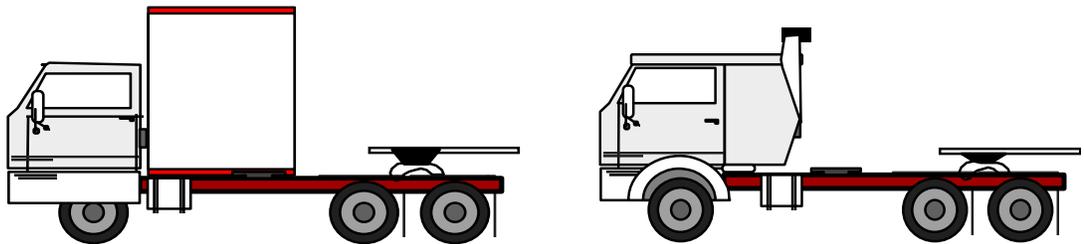
In conducting the IRP audit, auditors will use the source documents to determine, on a test basis, the accuracy and completeness of the distance and vehicle information recorded on the IVMRs, on the monthly and yearly summaries, and on the forms used for IRP registration.

Other Audits

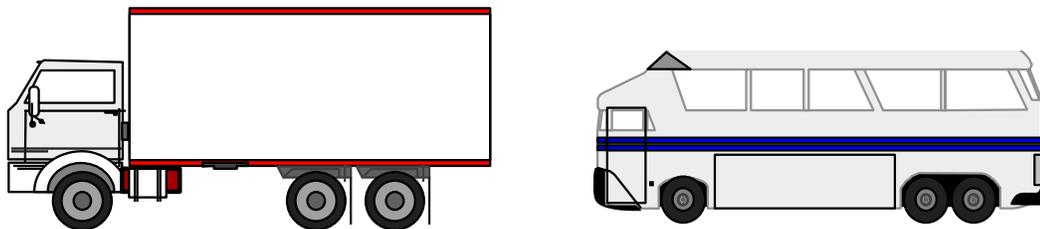
An IFTA audit and an audit under Section 27 of the *Social Service Tax Act* on the company's operations in the Province of British Columbia will generally be conducted at the same time. These concurrent audits will minimize the inconvenience to audited carriers.

Appendix A

Types of Vehicles



Truck – Tractor (TT)



Truck (TK)

Bus (BS)

Maximum Weights For IRP Jurisdictions

Jurisdiction Name	Interstate Highways	Non-Interstate Highways	Maximum Weight On Cab Card
Alabama	80,000	92,400	NO MAX (3)
Alberta	63,500 kg	53,500 Kg	63,500 kg
Arizona	80,000	80,000	80,000
Arkansas	80,000	80,000	80,000
British Columbia	63,500 kg	63,500 Kg	63,500 kg
California	80,000	80,000	80,000
Colorado	80,000	85,000	80,000
Connecticut	80,000	80,000	NO MAX (1)
Delaware	80,000	80,000	80,000
District of Columbia	80,000	80,000	80,000
Florida	80,000	80,000	80,000
Georgia	80,000	80,000	80,000
Idaho	80,000	106,000	106,000 (2)
Illinois	80,000	80,000	80,000
Indiana	80,000	80,000	80,000
Iowa	NO MAX (3)	NO MAX (3)	NO MAX (3)
Kansas	80,000	85,500	85,500
Kentucky	80,000	80,000	80,000
Louisiana	83,400 (4)	88,000 (4)	88,000 (4)
Maine	100,000	90,000 (6 axles)	100,000
Manitoba			62,500 Kg
Maryland	80,000	80,000	80,000
Massachusetts	NO MAX	NO MAX	NO MAX
Michigan	160,001	160,001	160,001
Minnesota	80,000	73,280 (5)	NO MAX (6)
Mississippi	80,000	80,000	80,000
Missouri	80,000	80,000	80,000
Montana	NO MAX (3)(7)	NO MAX (3)(7)	138,000 (3)(7)
Nebraska	80,000 (8)	95,000 (9)	94,000 (8)
Nevada	80,000	80,000	80,000

Jurisdiction Name	Interstate Highways		Non-Interstate Highways		Maximum Weight On Cab Card	
Newfoundland					62,500	Kg
New Brunswick					62,500	Kg
New Hampshire	80,000		99,000		80,000	
New Jersey	80,000		80,000		80,000	
New Mexico	96,400	(7)	86,400	(7)	86,400	
New York	80,000		80,000		NO MAX	(13)
North Carolina	80,000		80,000		80,000	
North Dakota	80,000	(3)	105,500	(3)	105,500	(3)
Nova Scotia					58,500	Kg
Ohio	80,000		80,000		80,000	
Oklahoma	80,000	(10)	90,000		90,000	
Ontario					63,500	Kg
Oregon	105,500	(3)	105,500	(3)	105,500	(3)
Prince Edward Island					62,500	Kg
Pennsylvania	80,000		80,000		80,000	
Quebec					6 Axles	(14)
Rhode Island	80,000		80,000		80,000	
Saskatchewan	62,500	kg	54,500	kg	62,500	kg
South Carolina	80,000		80,000		80,000	
South Dakota	80,000	(11)	NO MAX		NO MAX	
Tennessee	80,000		80,000		80,000	
Texas	80,000		80,000		80,000	
Utah	80,000		80,000		80,000	
Vermont	80,000		80,000		80,000	
Virginia	80,000	(9)	80,000	(9)	80,000	
Washington	105,500		105,500		105,500	
West Virginia	80,000		80,000		80,000	
Wisconsin	80,000		80,000		80,000	
Wyoming	117,000	(12)	117,000	(12)	117,000	(12)

See following pages for explanation of (1) to (14)

Exceeding the maximum weight may require the purchase of an overweight/oversize permit. Please contact the applicable jurisdictions.

Explanations

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 lbs 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 lbs.
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 tridum rear axles (three (3) consecutive axles whose centres 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:
 - a) Registered in an IRP base jurisdiction for the maximum legal weight, register in Minnesota for at least 80,000 lbs, and obtain a 30-day temporary weight increase from the Minnesota Prorate Dept. of Transportation Special Permits Division.
 - OR**
 - b) Register 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.

7. 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 vehicles 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.
8. Vehicles and combination of vehicles may be operated on all highways at 95,000 lbs combined gross weight. Special permit required to operate on interstate at over 80,000 lbs.
9. Weight includes the tolerance permitted on the registration.
10. Under annual permit, vehicles and combination of vehicles may be operated on all highways, including interstate system, at 90,000 lbs.
11. Special permit required over 80,000 lbs. Must have South Dakota requirements on tires, 2-axle limitations and bridge formula over 80,000 lbs.
12. 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.
13. 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.
14. Registration is based on the number of axles.

IRP Trip Permits

Jurisdiction	Cost of Trip Permit	Obtained Prior to Entry
Alabama	\$20 for 7 days	Yes
Alaska	\$10 for 5 days. Price varies according to unladen weight for 30-day permit.	Yes
Alberta	Varies based upon mileage and net weight factor for 3 days	No
Arizona	Varies based upon mileage and number of axles for 96 hours	No
Arkansas	\$33 for 72 hours	No
British Columbia	1/12 of annual registration fee for vehicle weight	No
California	\$45 power unit for 4 days and \$5 trailer for 4 days	Yes
Colorado	\$75 to \$90 depending on weight for 72 hours	No
Connecticut	\$15 for 72 hours	Yes
Delaware	\$15 for 72 hours	Yes
Florida	\$30 for 10 days	Yes
Georgia	\$30 for 72 hours	Yes
Idaho	\$12 plus mills per mile based on combined gross weight for 96 hours	No
Illinois	\$19 for 72 hours	Yes
Indiana	\$15 for 72 hours	Yes
Iowa	\$10 for 72 hours	Yes
Kansas	\$26 for 72 hours	No
Kentucky	\$40 for 10 days	Yes
Louisiana	\$25 for 48 hours	Yes
Maine	\$25 for 72 hours	Yes
Maryland	\$15 for 72 hours	Yes
Massachusetts	\$15 for 72 hours	Yes
Michigan	\$20 for 72 hours	Yes
Minnesota	\$15 or 120 hours	Yes

Obtained

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Appendix A

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Jurisdiction	Cost of Trip Permit	Prior to Entry
Mississippi	\$25 for 72 hours	No
Missouri	\$10 for 72 hours	Yes
Montana	\$10/Under 200 miles for 72 hours \$15/200-400 miles for 72 hours \$20/Over 400 miles for 72 hours	No
Nebraska	\$25 for 72 hours	No
Nevada	\$5 plus 15 cents per mile for 24 hours	No
New Hampshire	\$15 for 72 hours	Yes
New Mexico	Varies upon mileage and vehicle weight for 48 hours	No
New York	\$15 for 72 hours	Yes
North Carolina	\$15 for 10 days	Yes
North Dakota	\$20 for 72 hours	No
Ohio	\$15 for 72 hours	Yes
Oklahoma	\$12 for 72 hours	Yes
Oregon	\$21 for 10 days	No
Pennsylvania	\$15 for 72 hours	Yes
Saskatchewan	Varies by weight and distance for 24 hours	
South Carolina	\$15 for 72 hours (each unit)	Yes
South Dakota	\$15 for 72 hours	Yes
Tennessee	\$30 for 72 hours	Yes
Texas	\$25 for 72 hours	Yes
Utah	\$20 for 96 hours (each unit)	No
Vermont	\$15 for 72 hours	yes
Virginia	\$15 for 10 days	Yes
Washington	\$10 for 3 days	Yes
West Virginia	\$24 for 5 days	Yes
Wisconsin	\$15 for 72 hours	Yes
Wyoming	\$20 single unit/\$40 combination for 96 hours	No

Note: Permit fees may be subject to change without notice.

Appendix B

The following pages provide you with step-by-step instructions for completing both the Prorate Fleet Application and the Prorate Vehicle Application.

Both the Prorate Fleet Application and Prorate Vehicle Application must be completed when:

- first making application for a BC prorate account, or
- when renewing an existing BC prorate account, or
- when adding a jurisdiction(s) to a current apportioned registration year.

Supplemental applications are submitted on the Prorate Vehicle Application by the carrier **after** the original application has been filed and paid.

For your convenience, we have provided the table below which identifies the numbered sections (see the forms on the following pages) that must be completed for Prorate transactions.

Type of Transaction	Prorate Fleet Application	Prorate Vehicle Application
New account	#3 thru #21	#3 thru #21 & #23
Renew account	#1 thru #21	#1 thru #21 & #23
Supplements <ul style="list-style-type: none"> ◆ add a vehicle ◆ delete a vehicle ◆ replace a vehicle ◆ change fleet information ◆ change vehicle information ◆ increase/decrease vehicle weight in a jurisdiction ◆ add a jurisdiction 	#1 thru #14 & #21	#1 thru #21 & #23 #1 thru #5 & #22 thru #23 #1 thru #23 #1 thru #21 & #23 #1 thru #12 & #23 #1 thru #12 & #23 (for all weight groups)

Prorate Fleet Application

1. **Prorate Account Number:** enter the five (5) digit assigned BC account number. For new fleets, leave this space blank.
2. **Fleet Number:** enter your three (3) digit fleet number. For new fleets, leave this space blank.
3. **Effective Date:** enter the date you would like the transaction to become effective.
4. **Expiry Date:** enter the expiry date of your prorate account. For new fleets, enter the date you would like your new account to expire. New accounts must be a minimum of three months. **For all vehicles on an ICBC Fleetplan, the expiry date must match that of the Fleetplan.**
5. **Operating Authority:** if you have Passenger Transportation Act number, enter your five (5) digit BC Authority number.
6. **IFTA NO:** enter your BC International Fuel Tax Agreement number.
7. **Registrant Name:** enter the name of the person, firm or corporation in which the account is to be registered. (Applicants other than an individual(s) must ensure that their company name has been registered with the Registrar of Companies Branch in Victoria before their application can be processed and completed.) This is the name that will be shown on the apportioned cab card.
8. **Address:** enter the physical location of the business. Do not use a Post Office Box. The business must be located in British Columbia.
9. **Person to Contact:** enter the name, telephone and fax number of the contact person responsible for handling the applications
10. **Mailing Address:** enter the mailing address if different from the street address.
11. **Registrant Contact:** enter the name of the contact person of the registrant if different from the Person to Contact (person responsible for handling the applications).

12. **Registrant Telephone / Fax:** enter the telephone and fax number of the Registrant contact.
13. **Type of Application:** enter an 'X' to indicate the type of transaction being requested.
14. **Type of Operation:** enter an 'X' to indicate the type of operation you are engaged in.
15. **Distances:** shall be those that were travelled during the *mileage reporting year*, which is the period July 1 through June 30 of the year immediately preceding the registration year. If mileage has not been accrued during the complete reporting period leave this space blank. See attached mileage report Appendix F.
16. **Prorate:** enter an 'X' to indicate those jurisdictions which apportioned registration is required. Non-IRP jurisdictions will not appear on your cab card.
17. **Distance:** enter the actual or estimated kilometres travelled during the reporting period. Do not round estimated kilometres. To assist you to estimate your mileages, see guidelines in Appendix G, and Appendix H. All distances must be reported in kilometres. (Please ensure that reasonable estimates are given and provide details.)
18. **Estimate:** enter an 'X' to indicate kilometres reported are estimated.
19. **Total Actual/Estimated Distance:** enter the totals for actual and estimated distances.
20. **Total Distance:** enter the combined totals of actual and estimated distances.
21. **Declaration:** any person legally authorized by the registrant may sign the application. Enter title and date signed. Drivers cannot sign the application unless authorized. All applications require endorsement.

Prorate Vehicle Application

1. **Prorate Account No.:** enter the five (5) digit assigned BC account number. For new fleets, leave this space blank.
2. **Fleet No.:** enter your three (3) digit fleet number. For new fleets, leave this space blank.
3. **Effective Date:** enter the date you would like the transaction to become effective.
4. **Registrant Name:** enter the name of the person, firm or corporation in which the account is to be registered.
5. **Person to Contact:** enter the name, telephone and fax number of the contact person responsible for handling the applications and payments.
6. **Type of Transaction:** enter an 'X' to indicate the type of transaction being requested. If transaction is a delete vehicle – "X" either store or refund credits.
7. **Weight Group Number:** this is a carrier-assigned number to classify groupings of vehicles that will operate with the same gross vehicle weights within the same jurisdictions (start with #1, #2, etc.). The Vehicle Application allows for listing seven (7) vehicles per sheet. You do not have to fill the weights on subsequent sheets for vehicles that are within the same weight group number. The only requirement is to enter the weight group number and list additional vehicles.

A separate Vehicle Application must be submitted for each individual vehicle that will not be operating at the same weights as any of those assigned a weight group number. Individual vehicles do not require assignment of a weight group number.

The following is an example of weight group number assignment.
 e.g., A fleet has fifty (50) vehicles travelling into five (5) jurisdictions.
 Assume apportionment was requested for the following weights.

	AB	SK	WA	OR	ID	Weight Group Number
10 vehicles @	29,500 kg	29,500 kg	65,000 lbs	65,000 lbs	65,000 lbs	#1
20 vehicles @	29,500 kg	29,500 kg	74,000 lbs	74,000 lbs	74,000 lbs	#2
19 vehicles @	29,500 kg	36,500 kg	92,600 lbs	92,600 lbs	80,500 lbs	#3
1 vehicle @	36,300 kg	43,000 kg	94,800 lbs	94,800 lbs	94,800 lbs	Not required

8. **Canadian Weights:** list the weights in kilograms for those Canadian jurisdictions requiring apportionment. **Quebec requires number of axles only.
9. **US Weights:** list the weights in pounds for those US jurisdictions requiring apportionment.
10. **Registration Number:** list the seven (7) digit BC registration number for each vehicle.
11. **Vehicle:** list the corresponding model year and make for each vehicle.
12. **Vehicle Identification Number:** list the complete VIN/serial number as listed on the Vehicle Registration Certificate for each vehicle. Partial VINs are not acceptable.
13. **Vehicle Type:** enter the corresponding vehicle type (as listed at the top of the application).
14. **Axles/Seats:** enter the number of axles for all trucks. Buses must list the number of seats including driver's seat.

15. **Purchase Price:** enter the actual purchase price of the vehicle paid by the current owner, including documentation, accessories, service and finance charges; any other charges that were incurred to complete the sale; and the cost of capital modifications made to the vehicle within 30 days of the vehicle's acquisition date. Do not include retail sales taxes. A trade-in cannot be used to reduce the taxable purchase price.
16. **Trade-In:** if a trade-in credit was applied to the original purchase of the vehicle, please enter the amount of the trade-in credit (submit a copy of the original Bill of Sale showing the trade-in information).
17. **Date of Purchase:** enter the year, month and day the vehicle was purchased.
18. **Taxable Owner or Lessee:** enter the name of the actual taxable owner of the vehicle; or if the vehicle is leased, enter the name of the lessee.
19. **BC Social Service Tax No:** if the vehicle is a leased vehicle, enter the BC Social Service Tax Number of the Lessor.
20. **Monthly Lease Amount:** enter the monthly lease amount, not including tax.
21. **Lease Start Date:** enter the year, month and day that the lease started (submit a copy of the Lease Agreement showing the terms for payment and payment amounts).
22. **Deletions:** enter the seven (7) digit BC registration number, VIN/serial number and the name of the taxable owner or lessee for each corresponding vehicle.
23. **Declaration:** any person legally authorized by the registrant may sign the application. Enter title and date signed. Drivers cannot sign the application unless authorized. All applications require endorsement.

Appendix C

Regulatory Agencies

British Columbia			
<p>IRP - Prorate Enquiries</p> <p>Prorate Licensing/Insurance Department</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p><i>Mailing Address</i></p> <p>PO Box 7500 Stn Terminal Vancouver, BC V6B 5R9</p> <p><i>Prorate Enquiries</i></p> <p>Telephone (604) 443-4450 1-800-665-4336 (BC only) Fax (604) 443-4451</p> </td> <td style="width: 50%; vertical-align: top;"> <p><i>Physical/Courier Address</i></p> <p>Room 316 151 West Esplanade North Vancouver, BC V7M 3H9</p> <p><i>Financial Responsibility Enquiries</i></p> <p>Telephone (604) 443-4624 1-800-665-4336 (BC only) Fax (604) 443-4451</p> </td> </tr> </table>		<p><i>Mailing Address</i></p> <p>PO Box 7500 Stn Terminal Vancouver, BC V6B 5R9</p> <p><i>Prorate Enquiries</i></p> <p>Telephone (604) 443-4450 1-800-665-4336 (BC only) Fax (604) 443-4451</p>	<p><i>Physical/Courier Address</i></p> <p>Room 316 151 West Esplanade North Vancouver, BC V7M 3H9</p> <p><i>Financial Responsibility Enquiries</i></p> <p>Telephone (604) 443-4624 1-800-665-4336 (BC only) Fax (604) 443-4451</p>
<p><i>Mailing Address</i></p> <p>PO Box 7500 Stn Terminal Vancouver, BC V6B 5R9</p> <p><i>Prorate Enquiries</i></p> <p>Telephone (604) 443-4450 1-800-665-4336 (BC only) Fax (604) 443-4451</p>	<p><i>Physical/Courier Address</i></p> <p>Room 316 151 West Esplanade North Vancouver, BC V7M 3H9</p> <p><i>Financial Responsibility Enquiries</i></p> <p>Telephone (604) 443-4624 1-800-665-4336 (BC only) Fax (604) 443-4451</p>		
<p>Operating Authority</p> <p>Passenger Transportation Branch Ministry of Transportation 104 - 4240 Manor Street Burnaby, BC V5G 1B2</p> <p>Victoria (250) 356-0528 Burnaby (604) 453-4250 Toll Free (800) 453-4280</p>	<p>Sales Tax</p> <p>Consumer Taxation Branch Ministry of Finance & Corporate Relations Parliament Buildings Victoria, BC V8V 2M1</p> <p>Telephone (604) 660-4524 Fax (604) 660-1104</p>		
<p>IFTA</p> <p>Ministry of Finance & Corporate Relations Parliament Buildings Victoria, BC V8V 2L9</p> <p>Telephone (250) 387-0635 Fax (250) 356-2195</p>	<p>Permits</p> <p>Commercial Transport & Inspection Department 910 Government Street Victoria, BC V8W 3Y8</p> <p>Telephone 1-800-559-9688</p>		

Jurisdiction Contacts

<p>Alabama</p> <p>Department of Revenue Motor Vehicle Division International Registration Section PO Box 327610 Montgomery, AL 36132-7620</p> <p>IRP (334) 242-9000 Authority (334) 242-5176 Oversize (334) 834-1092</p>	<p>Alberta</p> <p>Alberta Transportation Prorate Services 1st Floor 803 Manning Rd NE Calgary, AB T2E 7M8</p> <p>IRP (403) 297-2920 Authority (403) 340-5444 Oversize (403) 342-7138</p>
<p>Arizona</p> <p>Department of Transportation Motor Vehicle Division 1801 W. Jefferson Street Mail Drop 527M Phoenix, AZ 85007</p> <p>IRP (602) 712-6775 Authority Not Required Oversize (623) 932-2257</p>	<p>Arkansas</p> <p>Office of Motor Vehicles IRP Unit PO Box 8091 Little Rock, AR 72203</p> <p>IRP (501) 682-4653 Authority (501) 569-2358 Oversize (501) 569-2381</p>
<p>British Columbia</p> <p>Prorate Licensing/Insurance Department ICBC Prorate PO Box 7500, Stn Terminal Vancouver, BC V6B 5R9</p> <p>IRP (604) 443-4450 Authority (604) 453-4250 Oversize (800) 559-9688</p>	<p>California</p> <p>Department of Motor Vehicles IRP Program PO Box 932320 MS: H160 Sacramento, CA 94232-3200</p> <p>IRP (916) 657-7971 Authority (916) 657-8153 Oversize (916) 322-1297 (916) 383-4637</p>

<p>Colorado</p> <p>Motor Carrier Services IRP Section 1881 Pierce Street, Room 114 Lakewood, CO 80214</p> <p>IRP (303) 205-5602 Authority (303) 894-2000 Oversize (303) 757-9539</p>	<p>Connecticut</p> <p>Department of Motor Vehicles IRP/SSRS Section 60 State Street, Room 104 Wethersfield, CT 06161-1010</p> <p>IRP (860) 263-5281 Authority (860) 566-2211 Oversize (860) 594-2880</p>
<p>Delaware</p> <p>Motor Fuel Tax Administration Motor Carriers Services Section IRP Section PO Drawer 7065 Dover, DE 19903</p> <p>IRP (302) 744-2701 Authority Not Required Oversize (302) 744-2700</p>	<p>District of Columbia</p> <p>Department of Motor Vehicles International Registration Plan 301 C Street NW Room 1063 Washington DC 20024-1400</p> <p>IRP (202) 727-6426 Authority (202) 442-4400 Oversize (202) 442-4400</p>
<p>Florida</p> <p>FL Dept. Highway Safety & Motor Vehicles Bureau Motor Carrier Services Neil Kirkman Building, Room A-110 2900 Apalachee Parkway Tallahassee, FL 32399</p> <p>IRP (850) 488-6921 Authority No Regulation Oversize (850) 488-4961</p>	<p>Georgia</p> <p>Georgia Department of Revenue Motor Vehicle Division IRP Section 1200 Tradeport Blvd Window L PO Box 16909 Hapewell, GA 30354</p> <p>IRP (404) 657-4186 Authority (678) 413-8575 Oversize (404) 362-6474</p>

<p>Idaho</p> <p>Idaho Transportation Department Commercial Vehicles PO Box 7129 Boise, ID 83707-1129</p> <p>IRP (208) 334-8611 Authority (208) 334-0329 Oversize (208) 344-8420</p>	<p>Illinois</p> <p>Vehicle Services Department 300 Howlett Building 501 S. Second Street Springfield, IL 62756</p> <p>IRP (217) 782-4815 Authority (217) 782-4654 Oversize (217) 782-6271</p>
<p>Indiana</p> <p>Motor Carrier Services Division IRP Section 5252 Decatur Blvd Ste. R Indianapolis, IN 46241</p> <p>IRP (317) 615-7340 Authority (317) 615-7350 Oversize (317) 615-7320</p>	<p>Iowa</p> <p>Department of Transportation Office of Motor Carrier Services Park Fair Mall, 100 Euclid Avenue PO Box 10382 Des Moines, IA 50306-0382</p> <p>IRP (515) 237-3268 Authority (515) 237-3224 Oversize (515) 237-3264</p>
<p>Kansas</p> <p>Department of Revenue Motor Carrier Services Bureau Docking State Office Building Box 12003 Topeka, KS 66612-2003</p> <p>IRP (785) 291-3384 Authority (785) 271-3100 Oversize (785) 296-6974</p>	<p>Kentucky</p> <p>Kentucky Transportation Cab. IRP Box 2323 Frankfort, KY 40602-2014</p> <p>IRP (502) 564-4120 Authority (502) 564-4127 Oversize (502) 564-1750</p>

<p>Louisiana</p> <p>Office of Motor Vehicles IRP Unit 7979 Independence Blvd, Room #101 Baton Rouge, LA 70806</p> <p>IRP (225) 925-6270 Authority (225) 342-4414 Oversize (225) 343-2345</p>	<p>Maine</p> <p>Bureau of Motor Vehicles IRP Unit #29 State House Station Augusta, ME 04330</p> <p>IRP (207) 624-9000ext52135 Authority (207) 624-9000ext52127 Oversize (207) 624-9000ext52134</p>
<p>Manitoba</p> <p>Commercial Vehicle Registration 1075 Portage Avenue Winnipeg, MB R3G 0S1</p> <p>IRP (204) 985-7775 Fax (204) 953-4998 Authority (204) 945-8915 Oversize (204) 945-3961 Sales Tax (204) 945-6444</p>	<p>Maryland</p> <p>Motor Vehicle Administration Motor Carrier Services Sec., Rm 120 6601 Ritchie Highway, NE Glen Burnie, MD 21062</p> <p>IRP (410) 787-2971 Authority (202) 358-7000 Oversize (410) 582-5727</p>
<p>Massachusetts</p> <p>Registry of Motor Vehicles IRP Section One Copley Place Tower One, Third Floor Boston, MA 02116</p> <p>IRP (617) 351-9320 Authority (617) 305-3559 Oversize (508) 624-7446</p>	<p>Michigan</p> <p>Department of State IRP Unit Secondary Complex 7064 Corwner Dr Lansing, MI 48918-9915</p> <p>IRP (517) 322-1097 Authority (517) 241-6030 Oversize (517) 373-2120</p>

<p>Minnesota</p> <p>Department of Public Safety IRP Section 445 Minnesota Street, Suite 188 St. Paul, MN 55101</p> <p>IRP (651) 205-4141 Authority (651) 405-6060 Oversize (651) 405-6000</p>	<p>Mississippi</p> <p>State Tax Commission Motor Vehicle Licensing Bureau Prorate Section PO Box 1140 Jackson, MS 39215-1140</p> <p>IRP (601) 923-7142 Authority (601) 923-7142 Oversize (601) 359-1717</p>
<p>Missouri</p> <p>Missouri Motor Carrier Services PO Box 893 Jefferson City, MO 65105-0893</p> <p>IRP (573) 751-6433 Authority (573) 751-3358 Oversize (573) 751-2871</p>	<p>Montana</p> <p>Montana Department of Transportation Motor arrier Division PO Box 4639, 2701 Prospect Av Helena, MT 59620</p> <p>IRP (406) 444-6130 Authority (406) 444-6130 Oversize (406) 444-6130</p>
<p>Nebraska</p> <p>Department of Motor Vehicles Motor Carrier Service - IRP PO Box 98935 Lincoln, NE 68509-8935</p> <p>IRP (402) 471-4435 Authority (402) 471-4435 Oversize (402) 479-4775</p>	<p>Nevada</p> <p>Department of Motor Vehicles & Public Safety MVB Compliance Enforcement Division 555 Wright Way Carson City, NV 89711-0600</p> <p>IRP (775) 684-4711 Authority (775) 684-4711 Oversize (775) 888-7410</p>

<p>Newfoundland</p> <p>Motor Registration Division PO Box 8710 St. John's, NF A1B 4J5</p> <p>IRP (709) 729-2527 Fax (709) 729-0102 Authority (709) 726-6432 Oversize (709) 729-6069 Sales Tax (709) 729-6363</p>	<p>New Brunswick</p> <p>Department of Transportation Motor Vehicle Branch 985 Colleg Hill Rd PO Box 1998 Fredricton, NB E3B 5G4</p> <p>IRP (506) 453-2215 Fax (506) 453-3076 Authority (506) 658-2504 Oversize (506) 453-2802 Sales Tax (506) 453-2404</p>
<p>New Hampshire</p> <p>Division of Motor Vehicles IRP Section 10 Hazen Drive Concord, NH 03305</p> <p>IRP (603) 271-2196 Authority (603) 271-2447 Oversize (603) 271-2691</p>	<p>New Jersey</p> <p>New Jersey of Motor Vehicles IRP Section 225 E State St PO Box 178 Trenton, NJ 08666-0178</p> <p>IRP (609) 633-9399 Authority Not Required Oversize (609) 633-9400</p>
<p>New Mexico</p> <p>New Mexico Taxation & Rev. Dept. Commercial Vehicle Bureau 1100 S St Francis Dr., Rm 2111 PO Box 1028 Santa Fe, NM 87504-1028</p> <p>IRP (505) 827-0392 Authority (505) 827-4519 Oversize (505) 827-0374</p>	<p>New York</p> <p>NYS Dept of Motor Vehicles International Registration Bureau PO Box 2850 – ESP Albany, NY 12220-0850</p> <p>IRP (518) 473-5834 Authority (518) 457-6503 Oversize (518) 457-1155</p>

<p>North Carolina</p> <p>Division of Motor Vehicles IRP Section 1425 Rock Quarry Road Suite 100 Raleigh, NC 27610</p> <p>IRP (919) 861-3720 Authority (919) 861-3720 Oversize (919) 733-7154</p>	<p>North Dakota</p> <p>ND Department of Transportation Motor Vehicle Division Motor Carrier Section 608 E. Boulevard Bismarck, ND 58505-0780</p> <p>IRP (701) 328-2725 Authority (701) 328-2725 Oversize (701) 328-2621</p>
<p>Nova Scotia</p> <p>Prorate Registration and Reciprocity Section Licence and Registration Division RMV PO Box 1652 Halifax, NS B3J 2Z3</p> <p>IRP (902) 424-7700 Fax (902) 424-0518 Authority (902) 424-5536 Oversize (902) 424-5973 Sales Tax (902) 424-6704</p>	<p>Ohio</p> <p>Ohio IRP Processing Centre PO Box 16520 Columbus, OH 43216-6520</p> <p>IRP (614) 752-7587 Authority (614) 466-3392 Oversize (614) 351-2300</p>
<p>Oklahoma</p> <p>Oklahoma Tax Commission Prorate Section 2501 N. Lincoln Boulevard Oklahoma City, OK 73194</p> <p>IRP (405) 521-3036 Authority (405) 521-2253 Oversize (877) 425-2390</p>	<p>Ontario</p> <p>Ministry of Transportation Prorate Office Room 159 Building A 2680 Keele Street Downsview, ON M3M 3E6</p> <p>IRP (416) 235-4774 Fax (416) 235-5299 Authority (905) 704-2500 Oversize (416) 235-3551</p>

<p>Oregon</p> <p>Department of Transportation Motor Carrier Transport Division 550 Capital Street NE Salem, OR 97310-2530</p> <p>IRP (503) 378-5358 Authority (503) 378-6699 Oversize (503) 373-0000</p>	<p>Prince Edward Island</p> <p>Department of Transportation and Public Works Highway Safety Operations PO Box 2000 33 Riverside Drive Charlottetown, PEI C1A 7N8</p> <p>IRP (902) 368-5202 Fax (902) 368-6269 Authority Not Required Oversize (902) 437-8534 Sales Tax (902) 368-4070</p>
<p>Pennsylvania</p> <p>Commercial Registration Section PO Box 68285 Harrisburg, PA 17106-8285</p> <p>IRP (717) 346-0608 Authority (717) 783-3834 Oversize (717) 787-5367</p>	<p>Quebec</p> <p>Societe de l'assurance automobile du Quebec Division PRP 333 Boulevard Jean Lesage C-3-13 Quebec, PQ G1K 8J6</p> <p>IRP (418) 528-4343 Fax (418) 646-5677 Authority (418) 643-5694 Oversize (418) 644-5593 Sales Tax (418) 659-4692</p>
<p>Rhode Island</p> <p>Division of Motor Vehicles 45 Park Pl Pawtucket, RI 02860</p> <p>IRP (401) 728-6692 Authority Not Required Oversize (401) 588-3011</p>	<p>Saskatchewan</p> <p>Saskatchewan Government Insurance Motor Vehicle Division Central Issuing 2260 – 11th Avenue Regina, SK S4P 2N7</p> <p>IRP (306) 751-1251 Authority (306) 775-6672 Oversize (306) 775-6969</p>

<p>South Carolina</p> <p>SC Department of Revenue IRP Section PO Box 1498 Columbia, SC 29216-0027</p> <p>IRP (803) 737-6620 Authority (803) 737-6308 Oversize (803) 253-6250</p>	<p>South Dakota</p> <p>Department of Revenue Prorate & Commercial Licensing 445 East Capitol Ave Pierre, SD 57501-3100</p> <p>IRP (605) 773-4111 Authority (605) 773-5280 Oversize (605) 698-3924</p>
<p>Tennessee</p> <p>Tennessee Department of Revenue Title & Registration Division Motor Carrier Section, IRP Unit 1148 Foster Avenue - Cooper Hall Nashville , TN 37210</p> <p>IRP (615) 741-1786 Authority (615) 687-2285 Oversize (615) 741-3821</p>	<p>Texas</p> <p>Texas Department of Transportation Vehicle Titles & Registration IRP Branch PO Box 26440 Austin, TX 78779</p> <p>IRP (512) 374-5250 Authority 1-800-299-1700 Oversize 1-800-299-1700</p>
<p>Utah</p> <p>Utah State Tax Commission Motor Carrier Services 210 N 1950 W Salt Lake City, UT 84134-8040</p> <p>IRP (801) 297-6800 Authority (801) 965-4508 Oversize (801) 965-4508</p>	<p>Vermont</p> <p>Department of Motor Vehicles Commercial Vehicle Oper. 120 State Street Montpelier, VT 05602</p> <p>IRP (802) 828-2071 Authority No Regulation Oversize (802) 828-2064</p>

<p>Virginia</p> <p>Department of Motor Vehicles 2300 West Broad Street PO Box 27412 Richmond, VA 23269-0001</p> <p>IRP (866) 878-2582 Authority (800) 438-5137 Oversize (804) 786-2787</p>	<p>Washington</p> <p>Prorate & Fuel Tax Services PO Box 9036 Olympia, WA 98507-9228</p> <p>IRP (360) 664-1858 Authority (360) 753-3111 Oversize (360) 664-1160</p>
<p>West Virginia</p> <p>Division of Motor Vehicles 1800 Kanawha Boulevard, East Bldg 3, Room 138 Charleston, WV 25317</p> <p>IRP (304) 558-3629 or 3631 Authority (304) 340-0417 Oversize (304) 558-3545</p>	<p>Wisconsin</p> <p>Division of Motor Vehicles Motor Carrier Services Section IRP – Unit 4802 Sheboygan Avenue, Room 151 PO Box 7955 Madison, WI 53707-7955</p> <p>IRP (608) 266-9900 Authority (608) 266-1356 Oversize (608) 266-7320</p>
<p>Wyoming</p> <p>Department of Transportation IRP Section 5300 Bishop Boulevard Cheyenne, WY 82009-3340</p> <p>IRP (307) 777-4829 Authority (307) 777-4858 Oversize (307) 777-4376</p>	

Northwest Territories, Yukon Territories, and Alaska are not members of the International Plan. Please contact each jurisdiction directly prior to entering to enquire on requirements.

Northwest Territories (867) 984-3341
Yukon Territories (867) 667-5315
Alaska (907) 269-5559

Appendix D

Glossary Definitions

Ad Valorem – a tax charged by some States in proportion to the estimated value of the vehicle.

Allocated Vehicle – vehicle to which a particular jurisdiction’s basic registration plate or apportioned registration plate is attached upon payment of the jurisdiction’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 – person, firm, or corporation in whose name or names a vehicle or fleet will be properly registered.

Apportionable Fee – any periodic recurring fee required for licence or registering vehicles, such as, but not limited to, registration fees, licence and weight fees.

Apportionable Vehicle – any vehicle used or intended for use in two or more member jurisdictions that allocate or proportionally register a vehicle designed, used, or maintained primarily for the transportation of property or passengers.

Apportioned Registration – registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction, and to pay registration fees based on the percentage of operation in those jurisdictions.

Audit – physical examination of carrier’s records, including source documents, to verify fleet distance and accuracy of record keeping.

Axle – means a structure that is wholly in the same or approximately the same transverse plane and that is supported by wheels on which or with which it revolves.

Axle Weight – the weight transmitted to the highway by an axle unit.

Base Jurisdiction – a jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where the operational records of the fleet are maintained or can be made available.

Base Plate – the plate issued by the base jurisdiction and is the only registration identification plate issued for the vehicle by any member jurisdiction. Base plates shall be identified by having the word “APPORTIONED” and the jurisdiction’s name on the plate.

Bus – means a motor vehicle designed to carry more than 10 passengers.

CAVR – the Canadian Agreement on Vehicle Registration which is an agreement between Canadian jurisdictions for apportioning fees based on fleet distance travelled in each jurisdiction.

Cab Card – a registration card issued for a vehicle of an apportioned fleet which identifies the specific vehicle for which it was issued, the base jurisdiction of the fleet, the registered weight of the vehicle in each apportioned jurisdiction, and the jurisdictions where the vehicle is properly registered.

Carrier – individual, partnership, or corporation engaged in the business of transporting persons or goods.

- **Common Carrier** – any motor carrier that advertises to the general public to engage in the transportation by motor vehicle of goods or persons.
- **Contract Carrier** – any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.
- **Exempt Carrier** – an individual, partnership or corporation engaged in the business of transporting exempt goods or persons for compensation.

- **Private Carrier** – a person, firm or corporation that uses its own trucks to transport the private carriers' own freight.

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.

Combination of Vehicles – means every combination of truck, truck tractor, semi-trailer and trailer.

Commercial Vehicle – includes:

- a motor vehicle having permanently attached to it a truck or delivery body
- an ambulance, casket wagon, fire apparatus, hearse, motor bus, tow car, road building machine, taxi and a tractor
- a combination of vehicles
- other vehicles as specified by regulation of the Lieutenant Governor in Council

Double Bottom Combination – a combination of a power unit pulling two (2) semi-trailers or a semi-trailer and a full trailer.

Established Place of Business – a physical structure owned, leased, or rented by a fleet registrant and designated by street number or road location, and which is open during normal business hours and in which are located:

- a telephone or telephones publicly listed in the name of the fleet registrant, and
- a person or persons conducting the fleet registrants business, and

- the operational records of the fleet or where the records can be made available.

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 24,947 kg/ 55,000 lbs 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 registered for operation in the same jurisdictions.

Full Trailer – a vehicle without motive power, designed to be towed by another vehicle and is so designed that the whole of its weight and load is carried on its own axles and includes a combination consisting of a semi-trailer and trailer converter dolly.

Gross Vehicle Weight – the number of kilograms derived by adding the weights on all the axles of a commercial vehicle.

ICC – the abbreviation for the United States Interstate Commerce Commission which is an insurance registration program for carriers travelling in US jurisdictions.

In-Jurisdiction Miles – the total number of miles/kilometres operated by a fleet of apportioned vehicles in a jurisdiction during the preceding year.

International Registration Plan – an agreement between member jurisdictions for prorating or apportioning registration fees based on fleet distance travelled in each jurisdiction.

Interjurisdictional ('Inter') – vehicle movement between or through two or more jurisdictions.

Intrajurisdictional ('Intra') – vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

IVMR – the abbreviation for an Individual Vehicle Mileage Record.

Jurisdiction – includes a Province or Territory of Canada or a State in the United States.

Lease – written document vesting exclusive possession, control of and responsibility for the operation of the vehicle to a lessee for a specific period of time.

- **Long term lease** – a lease of 30 days and longer
- **Short term lease** – a lease of less than 30 days which is considered a '*Rental*' in BC

Lessee – individual, firm, or corporation having the legal possession and control of a vehicle owned by another under the terms of a lease agreement.

Lessor – individual, firm, or corporation which under the terms of a lease, grants the legal right of possession, control of and responsibility for the operation of the vehicle to another person, firm, or corporation.

Licensed Gross Vehicle Weight – the gross vehicle weight for which a commercial vehicle is licensed.

Mileage Reporting Year – the period July 1 through June 30 immediately preceding the registration year that distance was actually travelled. For example, if the registration year is October 1, 2008, through September 30, 2009, the registration percentage is assessed from the distance actually travelled during the July 1, 2007 through June 30, 2008, period.

Operational Records – documents supporting distance travelled in each jurisdiction and total distance travelled, such as IVMRs, fuel reports, trip sheets and logs.

Pool Fleet – means a fleet of rental company trailers and semi-trailers having a gross weight in excess of 2,722 kg/6,000 lbs and used solely in pool operation, with no permanent base.

Purchase Price – the full amount paid by the current owner to the seller to obtain full title to the vehicle, including documentation, accessories, service, and finance charges; any other charges that were incurred to complete the sale; and the cost of capital modifications made to the vehicle within 30 days of the vehicle's acquisition date; but does not include retail sales taxes. A trade-in cannot be used to reduce the taxable purchase price.

Reciprocity Agreement – an agreement, arrangement or understanding governing the reciprocal grant of rights and/or privileges to vehicles which are parties to such an agreement, arrangement, or understanding.

Recreational Vehicle/Motor Home – a motor vehicle designed or used primarily for accommodation during travel or recreation, but does not include a motor vehicle that has attached to it a structure

- designed or used primarily for accommodation during travel or recreation, and
- designed or intended to be detachable.

Registrant – individual, firm or corporation in whose name(s) a vehicle or fleet of vehicles is properly registered.

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 – one or more vehicles that are rented or offered for rent without drivers and which are designated by a rental owner as a rental fleet.

Restricted Plate – a registration that has time (less than a full year), geographic area, mileage, or commodity restrictions (farm, log, or dealer plate).

Semi-Trailer – a vehicle without motive power, designed so that a substantial part of its weight and load rests on and is carried by the truck, truck tractor, another semi-trailer or a trailer converter dolly to which it is attached by a fifth wheel coupler.

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.

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.

Temporary Operation Permit – referred to as a ‘Trip Permit’ and grants any person with a valid driver’s licence permission to operate an unlicensed motor vehicle or trailer on a highway. For commercial carriers, the *TOP* is a temporary permit issued by the jurisdiction of British Columbia in lieu of regular apportioned licence plates and cab card.

Total Miles – the total number of miles/kilometres accumulated in all jurisdictions during the preceding mileage reporting year by all vehicles of a fleet and while they were a part of the fleet.

Trailer Converter Dolly – means a vehicle unit which consists of one or more axles, a fifth wheel and a drawbar, and is used to convert a semi-trailer to a full trailer.

Trip Records – records maintained on distances travelled for each unit on a monthly/quarterly basis and accumulate totals annually. The reporting period for actual distance travelled 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 – a motor vehicle, other than a bus, that is either permanently fitted with special equipment or is designed to and normally used to carry a load, and that may operate as a single unit or may pull a full trailer or pony trailer.

Truck-Tractor – a motor vehicle equipped with a fifth wheel coupler having a net weight of more than 4,000 kg, and includes an auto carrier with an underslung fifth wheel coupler and a truck tractor with a load box.

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.

Weight Groups – groupings of vehicles operating with the same gross or combined gross weights within the same jurisdictions.

Appendix E

Miscellaneous Forms

Form	What is it?	Obtained from:
MCS 90 or MSC 90B	Endorsement for Motor Carrier Policies of Insurance for Public Liability: Proof of BC liability insurance that must be shown to Customs. MCS 90 For-Hire/Private carriage of commodities MCS 90B For-Hire motor carrier of passengers	ICBC Prorate Office (604) 443-4450
FORM E	Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance: Financial Responsibility form providing proof of BC liability coverage for a BC insured. This form would be issued and sent to the US State requesting confirmation of liability.	ICBC Prorate Office (604) 443-4450

Form	What is it?	Obtained from:
SSR	Single State Registration: Cab card issued in the US which lists all jurisdictions that the carrier has applied and obtained Operating Authority for.	Individual State Authority Dept. (Refer to pages 62-72 for telephone numbers.)
SR 22	AMVA Uniform Financial Responsibility: Confirmation that BC will provide liability coverage for a BC insured driver who had previously had their driving privileges suspended in a US jurisdiction and who has subsequently been notified by the US Court that privileges have been reinstated. This form is issued and mailed to the requesting US State.	ICBC Prorate Office
UCR	The Unified Carrier Registration: A US program that requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business and pay an annual fee based on the size of their fleet.	More information is available at www.ucr.in.gov or (360) 664-1222.

Form	What is it?	Obtained from:
FORM 2290	US Federal Heavy Vehicle Use Tax Return: Application to remit tax to the US Federal Government for vehicles having a gross weight of 55,000 lbs or more and travelling in the US.	Applications are available online at www.irs.ustreas.gov
SS 4	US Application for Employer Identification Number: A requirement for all carriers conducting business in the US.	Applications are available online at www.irs.ustreas.gov
BMC 91	Motor Carrier Automobile Bodily Injury and Property Damage Liability Certificate of Insurance: Federal Highways Administration document. Carrier may perform transfer, collection or delivery services in the US once application for operating authority has been filed and approved by ICBC.	ICBC Prorate Office (604) 443-4450

Appendix F

Mileage Reporting for Renewals

The prorate account must report actuals mileages between July 1 through June 30 according to the chart below.

Licensing Period	Actual Distance Travelled During:	Licensing Period	Actual Distance Travelled During:
Effective 2008 Year		Effective 2009 Year	
January 1, 2008	July 1/06 - June 30/07	January 1, 2009	July 1/07- June 30/08
February 1, 2008	July 1/06 - June 30/06	February 1, 2009	July 1/07- June 30/08
March 1, 2008	July 1/06 - June 30/06	March 1, 2009	July 1/07- June 30/08
April 1, 2008	July 1/06 - June 30/06	April 1, 2009	July 1/07- June 30/08
May 1, 2008	July 1/06 - June 30/06	May 1, 2009	July 1/07- June 30/08
June 1, 2008	July 1/06 - June 30/06	June 1, 2009	July 1/07- June 30/08
July 1, 2008	July 1/06 - June 30/06	July 1, 2009	July 1/07- June 30/08
August 1, 2008	July 1/06 - June 30/07	August 1, 2009	July 1/07 - June 30/08
September 1, 2008	July 1/06 - June 30/07	September 1, 2009	July 1/07 - June 30/08
October 1, 2008	July 1/07 - June 30/08	October 1, 2009	July 1/08 - June 30/09
November 1, 2008	July 1/07 - June 30/08	November 1, 2009	July 1/08 - June 30/09
December 1, 2008	July 1/07 - June 30/08	December 1, 2009	July 1/08 - June 30/09
Effective 2010 Year		Effective 2011 Year	
January 1, 2010	July 1/08 – June 30/09	January 1, 2011	July 1/09 – June 30/10
February 1, 2010	July 1/08 – June 30/09	February 1, 2011	July 1/09 – June 30/10
March 1, 2010	July 1/08 – June 30/09	March 1, 2011	July 1/09 – June 30/10
April 1, 2010	July 1/08 – June 30/09	April 1, 2011	July 1/09 – June 30/10
May 1, 2010	July 1/08 – June 30/09	May 1, 2011	July 1/09 – June 30/10
June 1, 2010	July 1/08 – June 30/09	June 1, 2011	July 1/09 – June 30/10
July 1, 2010	July 1/08 – June 30/09	July 1, 2011	July 1/09 – June 30/10
August 1, 2010	July 1/08 – June 30/09	August 1, 2011	July 1/09 – June 30/10
September 1, 2010	July 1/08 – June 30/09	September 1, 2011	July 1/09 – June 30/10
October 1, 2010	July 1/09 – June 30/10	October 1, 2011	July 1/10 – June 30/11
November 1, 2010	July 1/09 – June 30/10	November 1, 2011	July 1/10 – June 30/11
December 1, 2010	July 1/09 – June 30/10	December 1, 2011	July 1/10 – June 30/11

Appendix G

BC Estimated Kilometer Chart

The BC Estimated Kilometer Chart was developed to assist BC based apportioned carriers with estimating distances. Use the kilometers on the chart if either below apply:

- 1) **No actual kilometers** were traveled into the jurisdiction or,
- 2) No proposed route of travel or approximate number of trips are available for the jurisdiction.

The kilometers in the chart are for **one** vehicle for a 12 month period. Please adjust the estimate accordingly for the correct number of vehicles, and correct period of time (number of months).

Estimates are only accepted for jurisdictions with **definite** anticipated travel. The Prorate Office may, at any time, request support documentation to substantiate the jurisdiction required.

(Please see following page for Chart showing jurisdictions and distances.)

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AB	Alberta	21,422	ND	North Dakota	2,599
AL	Alabama	219	NE	Nebraska	2,167
AR	Arkansas	244	NF	Newfoundland	139
AZ	Arizona	2,324	NH	New Hampshire	83
BC	British Columbia	55,269	NJ	New Jersey	253
CA	California	31,334	NM	New Mexico	1,272
CO	Colorado	1,504	NS	Nova Scotia	210
CT	Connecticut	141	NV	Nevada	3,422
DC	District of Columbia	2	NY	New York	1,011
DE	Delaware	20	OH	Ohio	1,330
FL	Florida	627	OK	Oklahoma	1,061
GA	Georgia	554	ON	Ontario	19,351
IA	Iowa	1,752	OR	Oregon	14,573
ID	Idaho	4,767	PA	Pennsylvania	1,234
IL	Illinois	2,325	PE	Prince Edward Island	12
IN	Indiana	1,618	QC	Quebec	1,514
KS	Kansas	676	RI	Rhode Island	19
KY	Kentucky	433	SC	South Carolina	156
LA	Louisiana	193	SD	South Dakota	1,310
MA	Massachusetts	232	SK	Saskatchewan	7,504
MB	Manitoba	4,524	TN	Tennessee	581
MD	Maryland	151	TX	Texas	2,642
ME	Maine	133	UT	Utah	2,893
MI	Michigan	2,145	VA	Virginia	250
MN	Minnesota	1,932	VT	Vermont	101
MO	Missouri	2,759	WA	Washington	33,534
MS	Mississippi	162	WI	Wisconsin	1,924
MT	Montana	7,164	WV	West Virginia	158
NB	New Brunswick	472	WY	Wyoming	3,271
NC	North Carolina	260			

Appendix H

BC Estimated Kilometer Formula Worksheet

Registrants without distance experience may estimate distances based on the operation of the fleet during the period for which registration is required. The Estimated Kilometer Formula Worksheet was developed to assist BC based apportioned carriers with estimating distances to our requirements.

The BC Estimated Kilometer Formula Worksheet may only be used if either of the following apply:

- 1) a contract or lease has been executed by the applicant providing the applicant to carry freight (or passengers – if passenger operation) over routes of travel during the registration year
- 2) a business plan has been completed which substantiates the estimated distance provided

The ICBC Prorate Office, may at any time, request support documentation of 1) or 2) above.

Please follow the instructions below, and submit all worksheets with the Prorate Fleet Application, and Prorate Vehicle Application to the ICBC Prorate Office upon completion.

Please use a separate worksheet for each route of travel.

Your total estimated BC kilometers must include travel to and from the provincial boundaries as well as all local travel within the province. A BC Estimated Kilometer Formula Worksheet must be completed explaining your local distances within the province of British Columbia.

Complete in detail the expected route of travel stating cities and states/provinces which you will be travelling through. Be sure to advise base of operation, destination, and return cities and states/provinces you will travelling through to return to base. State the number of trips you will be making for specific period of time.

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Instructions for completing the BC Estimated Kilometer Worksheet:

Completion of the jurisdiction distances on this worksheet should follow the order of jurisdiction routes of travel explained above.

- A Determine the total distance travelled within the specified jurisdiction (distances must be in kilometers)
- B Complete the number of trips per month
- C Complete the number of months estimate is based on

	X		X		X		=	
Jurisdiction		A		B		C		Estimated Kilometers

	X		X		X		=	
Jurisdiction		A		B		C		Estimated Kilometers

	X		X		X		=	
Jurisdiction		A		B		C		Estimated Kilometers

	X		X		X		=	
Jurisdiction		A		B		C		Estimated Kilometers

Registrant Name	Account Number	Effective Date

By signing below, I declare that the information provided is true and correct, and am able to supply support documentation as it may be required.

Signature	Print Name & Title	Date