

# *Motor Carrier Services Bureau*

## *Apportioned Registration Manual*

General Information _____	3
Location & Express Mail Address _____	3
Kansas IRP Computer System _____	3
Accounts and Fleets _____	4
Payment Vouchers _____	4
Online Account Access at <a href="http://www.truckingKS.org">www.truckingKS.org</a> _____	4
PRISM _____	4
Federal Motor Carrier Safety Administration _____	4
Apportioned Fees and Account Options _____	4
Failure to Complete Registration _____	5
Summary Billing Option _____	5
Fleet Types _____	5
Registration Credentials _____	5
Cab Cards and Plates _____	5
Temporary Registration _____	5
Deadline Dates _____	6
Registration Requirements and Penalties _____	6
Transfer Credit Qualification _____	6
Sales Tax Payment _____	6
Continuous Registration _____	7
Late Registration Penalty _____	7
Title Penalty _____	7
Fraudulent Registration _____	7
HOW DO I? _____	7
Set up a New Account _____	7
Apply For A USDOT Number On-line _____	7
IRP Registration _____	8
Motor Bus Apportionment _____	8
Passenger Carrier Application Information _____	8
Distance for Bus _____	8
Registration Requirements _____	9
Ownership _____	9
New IRP Account Checklist _____	9
Annual Account Renewal _____	11
Add Vehicles _____	11
IRP Checklist for Added Vehicles _____	11
Transfer Vehicles _____	12
Transfer Checklist _____	12
Delete Vehicles _____	13
Withdraw Vehicle from Service _____	13
Replacement Cab Card/Plate _____	13
Request a Registered Weight Increase _____	13
Variant Weights _____	13

Request Temporary Registration _____	13
Add Jurisdictions _____	13
Request a Refund _____	14
Sales Tax Requirements _____	14
Titling a Vehicle _____	15
General Titling Information _____	15
Out of State Vehicle Inspection (MVE-1) _____	15
Title Applications _____	16
Assignments of Ownership _____	16
Title Only/Special Title _____	16
Vehicle Ownership Change Only _____	16
Adding a Vehicle to the Fleet and a New Title Will Be Issued _____	17
Duplicate Title _____	17
Secured Title Record _____	17
Reissue Title _____	17
Selling/Buying Vehicles with Electronic Title _____	17
Notice of Security Interests (NOSI) _____	18
Title Corrections _____	18
Leased Vehicles _____	18
Leasing Rules _____	18
Audit Requirements _____	19
Audit Records _____	19
Retention of Records _____	20
<b>REGISTRATION FEES AND GROSS WEIGHT BRACKETS _____</b>	<b>21</b>

## General Information

Kansas is a member of the International Registration Plan referred to as the IRP. Members of the IRP include all of the United States as well as Canadian jurisdictions. IRP registration is a privilege offered to motor carriers based in Kansas, failure to maintain an adequate safety rating or failure to complete the registration process will result in suspension of your account.

Under the IRP an owner of a Kansas based vehicle or fleet shall make application for apportioned registration only to Kansas. Kansas will provide each IRP jurisdiction information contained in the application. Vehicles registered under the IRP shall be deemed fully registered in all jurisdictions for either inter-jurisdiction or intra-jurisdiction movement.

All Kansas IRP Account holders are encouraged to use the IRP Registration Application at [www.truckingks.org](http://www.truckingks.org). All forms used for Kansas IRP Registration are available at [www.ksrevenue.org/forms-dmv.htm](http://www.ksrevenue.org/forms-dmv.htm).

### **Location & Express Mail Address**

<p><b>Physical Address:</b>                  Kansas Trucking Connection                  Motor Carrier Services Bureau                  1500 S.W. Arrowhead Rd.                  Topeka, KS 66604-4027</p>	<p><b>Mailing Address:</b>                  Department Of Revenue                  Division of Vehicles                  Motor Carrier Services Bureau                  Docking State Office Bldg.                  P O Box 12003                  Topeka Ks 66612-2003</p>
<p><b>Beginning Feb 1; Customers who have completed their renewals will be served ahead of any customer still needing to process their renewal application.</b></p>	<p><b>Any Faxes received without identifying the IRP account number will be discarded.</b></p>

**When you call the Kansas Trucking Connection, please have your Account Number and License Plate Number, or Vehicle Identification Number ready.**

Kansas Trucking Connection Services:

<ul style="list-style-type: none"> <li>• For Apportioned registration (IRP)</li> <li>• Oversize/overweight and other special permits (Central Permit)</li> <li>• KCC Credentials</li> </ul>	<p>Phone : 785-271-3145                  Option 1 for IRP;                  Option 2 for Central Permits;                  Option 3 for KCC</p>	<p>Registration: 8:00 A.M. to 5:00 P.M.                  Oversize permits: 7:30 A.M. to 4:30 P.M.                  Fax: 785-271-3283 (IRP)                  785-271-3124 (Central Permit &amp; KCC)</p>
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### **Kansas IRP Computer System**

The web interface for motor carriers provides real time access to process supplement, create invoices and pay the invoice in the same session. [www.truckingks.org](http://www.truckingks.org)

## ***Accounts and Fleets***

The IRP system allows one account to have multiple fleets. A carrier may choose to set up multiple fleets based on their travel requirements, or to separate power units from trailers. Different fleet types may also be maintained under one account. For example, a registrant may have an IRP fleet and a Custom Harvester fleet.

## ***Payment Vouchers***

The first page of the invoice is the Payment Voucher which must be returned with any mail in payment to ensure that the payment is properly posted to the correct account.

## ***Online Account Access at [www.truckingKS.org](http://www.truckingKS.org)***

Accounts in good standing will be issued a user id and password for on line access to their account. IRP Renewals and all supplements may be processed on line. The KANPAY application is available to process on line payments of invoices for credit cards or electronic checks. *There is **no longer** a requirement for an escrow account or the \$1 charge per transaction to process supplements on line.*

## **PRISM**

Kansas is a member of the Performance Registration Information Systems and Management Program (PRISM). All registrants are required to provide the USDOT number of both the motor carrier responsible for safety and the individual vehicle registrant (if different). The carrier's safety fitness will be checked prior to issuing vehicle registrations. Unfit carriers may be denied the ability to register vehicles. You must report, for each power unit, the USDOT number of the motor carrier responsible for the safe operation of the vehicle for the registration year. The motor carrier responsible for the safety is the entity that the USDOT ultimately holds accountable for hours-of-service, compliance, drug and alcohol testing, and vehicle maintenance. You are required to provide the USDOT number and the federal identification number (EIN) or social security number (SSN) at the time the vehicle is to be registered so we can accurately identify responsibility for each vehicle. Under PRISM rules, carriers must update the information on the MCS150 form on an annual basis which will be required at renewal, or when opening a new IRP account with this office.

## **Federal Motor Carrier Safety Administration**

Apply For A USDOT Number On-line. Motor carriers domiciled in the U.S. or Canada may apply for a USDOT number on-line and receive the number immediately!

<http://safer.fmcsa.dot.gov/>

To update your USDOT number, use the same website along with your PIN number to complete your annual update. If you do not remember your PIN number you can apply for a new one and request that it be mailed to you at this website also.

If you do not wish to complete your filing on-line you can print a copy of the MCS-150 and submit it through the mail to the FMCSA office or the Kansas MCSB office will also accept this filing.

## **Apportioned Fees and Account Options**

Kansas shall determine the percentage of miles operated in Kansas and each IRP jurisdiction to the total miles operated in all jurisdictions. The percentages applicable to the registration fee of each jurisdiction will be calculated and a billing invoice covering registration will be issued. An optional breakdown of registration fees by vehicle is available on more than one vehicle.

A Kansas based registrant in good standing has the option to pay the annual Kansas fleet apportioned registration fee on a quarterly basis. Registrants who elect to pay Kansas registration fees on the quarterly payment basis are issued new cab cards after payment of each quarter.

- The payment of the Kansas annual apportioned registration fee on a quarterly basis applies only to the fee applicable to Kansas and only on a new account, renewal application, or supplemental application which adds vehicles before Mar 1.

- The amount of the Kansas annual fee shall exceed \$300.
- The quarterly payment basis relates only to an alternate method of payment of the Kansas annual fleet apportioned registration fee.
- The first quarterly payment of the Kansas annual apportioned registration fee, including Kansas issuance fees, title fees and any supporting documents for registration plus all apportioned registration fees due other IRP jurisdictions, must be received on or before **March 1** of the registration year.

**Failure to provide the foregoing requirements on or before March 1 of a registration year shall result in the applicant being required to pay the Kansas annual fleet apportioned registration fee in full, including any registration penalties.**

### **Failure to Complete Registration**

Failure to complete registration for any application will result in the following disciplinary steps being taken:

- Suspension Of The Entire Account
- Additional Fees And Penalties Assessed
- Notice Of Lien Filed
- Tax Warrant Issued

### **Summary Billing Option**

The summary billing option does not provide a breakdown of registration fees by vehicle. This option will provide a summary by jurisdiction of all fees; but will not list individual vehicle fee amounts.

### **Fleet Types**

Most fleets will be a fleet type of IRP; however fleet types of Customer Harvester, Intra-State Fleet, Rental Trailers and Converter Gear are available under specific circumstances.

### **Registration Credentials**

#### ***Cab Cards and Plates***

Kansas will issue a cab card describing each vehicle in the fleet and a license plate. The cab card indicates each IRP jurisdiction with which the fleet owner is apportioning the registration and weight allowed in the jurisdiction.

The base IRP jurisdiction shall be the only jurisdiction to issue credentials.

**When you receive your credentials from us, check your cab cards for correct information.** Your cab card describes your vehicle, where you go and the maximum weight in each apportioned jurisdiction. If the information is not accurate you may be ticketed and fined. **Keep your original cab card in your vehicle.**

Display your apportioned plates on:

- The front of tractors.
- The back of straight trucks
- The back of all trailers.

#### ***Temporary Registration***

A 30 day temporary registration may be used in lieu of your permanent cab card and registration plate when you are adding/transferring a vehicle, adding a jurisdiction, increasing a registered weight or requesting a replacement credential. A

temporary registration may be faxed. When a temporary registration is issued, all of the required documentation must be provided and the billing invoice must be paid within the 30 day period.

### ***Deadline Dates***

The registration year for Kansas apportioned vehicles is **January 1** through **December 31** each year.

Kansas apportioned registration renewal applications are sent out of our office by **Mid December** each year. Please review the renewals for accuracy and make required changes and return them to our office as soon as possible or process your renewal online. We process renewals by date of receipt. Please remember these dates so that if you do not receive your next renewal packet in the mail you will need to contact us.

**We encourage renewal payment before February 15. Waiting to pay fees until the expiration of the grace period, March 1 does not allow adequate time to receive and distribute cab cards and license plates.**

The enforcement deadline for each renewal will begin **March 2** of each year. Any vehicle that has not registered, which is required to be registered prior to that date, shall be subject to a penalty of \$2 for each vehicle. Vehicles in the possession of the owner on and after **January 1** of a registration year are subject to registration for that year.

Quarterly payment may be an option if received and paid in our office on or before **March 1**. Full fees are assessed **March 2**.

The remaining Kansas annual fleet apportioned registration quarterly payments are due and payable on or before:

<b>Second quarter due</b>	<b>April 1</b>
<b>Third quarter due</b>	<b>July 1</b>
<b>Fourth quarter due</b>	<b>October 1</b>

### **Registration Requirements and Penalties**

#### ***Transfer Credit Qualification***

**A vehicle being transferred must have been disposed of on or before the unit being added was acquired. Registration fees not tags transfer on power units only.**

Paid registration fees for power units will be transferred if it meets the following criteria: is sold, repossessed, foreclosed by mechanic's lien, has had the title transferred by operation of law or cancellation or expiration of a lease agreement or is otherwise disposed of by the owner **on or before the date the added vehicle was in the possession of the registrant. Copies of supporting documents required.**

Example: Transferred unit is disposed of on March 11; the vehicle being added was purchased on March 11. The registration fees can be transferred.

Transferred unit is disposed of on March 11; the vehicle being added was purchased on March 1. The registration fees cannot be transferred.

#### ***Sales Tax Payment***

Sales tax payment is required if the person responsible for payment has not completed been granted a sales tax exemption prior to 30 days after the purchase date of the vehicle.

Example: A vehicle is purchased on March 15; the purchaser applies for a sales tax exemption on March 20. No sales tax will be collected on the purchase.

A vehicle is purchased on March 15; the purchaser applies for a sales tax exemption on April 20. Sales tax will be collected on the purchase.

### ***Continuous Registration***

Provide proof of continuous registration must be provided. Continuous registration fees will be processed when applicable. For example, vehicles purchased more than 30 days prior to registration will be billed for the applicable registration fees. Vehicles applying for a renewal after March 1 will be billed full registration fees beginning on January 1 of the renewal year.

Example: A vehicle is registered on March 15; the purchase date is January 1 of the prior year. If no proof of registration can be provided registration, fees will be assessed from January 1 of the prior year. If proof of registration is provided for the following year but not the current year, registration fees will be assessed from January 1 of the current year.

### ***Late Registration Penalty***

Apportioned fleet registration shall be renewed annually on January 1 of each year with such registration to be completed on or before March 1 of each year, and such registration shall expire on December 31 of each year. Apportioned fleet registration fees and other fees prescribed by this act shall be due January 1 of each year and shall be payable on or before March 1 of each year. If such registration fees and any other fees prescribed in this act are not paid by March 1 of each year, the owner of any vehicle for which such registration fees are delinquent shall be subject to a penalty fee of \$2 for each fleet vehicle listed in an original or renewal application, but the sum of such penalty fee shall not exceed \$100.

Example: A vehicle is renewed for registered on March 5; the registration penalty fees will be assessed.

### ***Title Penalty***

A title fee penalty will be assessed whenever a title is applied for more than 30 days after the date of purchase of a vehicle.

Example: A vehicle purchased on March 15, the application for title and registration is not sent until April 20, and the title penalty fee will be assessed.

### ***Fraudulent Registration***

**K.S.A. 8-1,117. Same; fraudulent registration; penalty.** Any person or owner who willfully files, or knowingly presents a fraudulent proration fleet registration application for the purpose of obtaining or attempting to obtain or to assist any other person to obtain a credit or refund for reduction of liability of proration fleet registration fees applicable under this act shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not to exceed five hundred dollars (\$500) or by imprisonment in the county jail for not less than thirty (30) days nor more than six (6) months or by both such fine and imprisonment.

## **HOW DO I?**

### **Set up a New Account**

To set up a new account you must be in the MCSB office before 3:00 PM, if you arrive after this time you will not have the new account set up the same day.

If you operate a commercial vehicle that crosses state lines you are required to have a USDOT number.

### ***Apply For A USDOT Number On-line***

Motor carriers domiciled in the U.S. or Canada could apply for a USDOT number on-line and receive the number immediately!  
<http://safer.fmcsa.dot.gov/>

## **IRP Registration**

To be an apportioned IRP registrant, you must have a vehicle(s) that will operate in Kansas and one or more member jurisdictions.

You may register a power or trailer fleet in Kansas if you have an established place of business in Kansas.

“Established Place of Business” means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant’s or Registrant’s trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Operational Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1020). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Your fleet must accumulate mileage in Kansas and the operational records for your vehicles must be kept or made available for audit in Kansas.

“Mileage Reporting Period” means the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought.

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

- (i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- (ii) has three or more Axles, regardless of weight, or
- (iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

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

### ***Motor Bus Apportionment***

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

### ***Passenger Carrier Application Information***

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

### ***Distance for Bus***

The Apportionable Fees of a Fleet that is involved in a Pool may be calculated using apportionment percentages derived according to Sections 405 and 415 or, in the alternative, at the option of the Applicant, the apportionment percentage for each Member Jurisdiction in which registration is sought may be calculated by dividing (a) the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the Pool by (b) the sum of the scheduled route distances operated in all the Member

Jurisdictions for which registration is sought by the Vehicles in the Pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool. If a Registrant has used this method to register its Fleet initially for a Registration Year, it shall also use this same method to register any Apportionable Vehicles it may add to its Fleet during the year.

### ***Registration Requirements***

There are qualifications and compliance requirements that must be met in Kansas before an application for apportioned registration may be accepted or any registration issued. Some of the requirements may have already been met depending on the type of authority registered with the Kansas Corporation Commission and the Federal Highway Administration (FHWA).

An example of when “authority” may not be needed: In Kansas if you haul sand, rock and gravel you would be exempt from KCC. If you haul sand, rock and gravel across a state line, you would not be exempt from FHWA authority. It is the individual’s responsibility to contact the state you are working in to verify if you would be exempt in that state.

All Kansas IRP registrants will:

- Agree to maintain mileage records for their vehicle(s) and report the miles for IRP registration and IFTA (if applicable).
- Estimated miles are used only in the initial year of operation when no prior mileage history exists. The estimate must be an accurate estimate of the future 12-month operation. An explanation is required supporting the estimated mileage figures. Motor Carrier Services may estimate mileage based on mileage other carriers reported the previous year unless you have documentation to show a proposed method of operation. If previous actual miles are available and business plan will remain the same for the upcoming registration period, then the actual miles will be used to complete the mileage portion of the account.
- Must register in at least one other IRP jurisdiction.
- Provide the required information to register all power units.
- Provide the required information to register all trailers.
- Determine if you want the Quarterly Payment Option of Kansas fees (only available each year before March 1). Note: The privilege of paying quarterly installments is voided for 2 years if any payment is delinquent.
- Determine if you want to select the Optional Billing: this option provides an attachment to the invoice which lists the costs per vehicle. This information is helpful if you have leased drivers, or an account with several vehicles. It is not needed if you are registering only one power unit and one trailer.
- Provide a copy of the MCS150 that has been updated within the past 12 months.

### ***Ownership***

Kansas statute allows Kansas to register a vehicle in the name of a lessor or owner-operator. An owner-operator, who meets the required criteria, may obtain Kansas registration by opening an account with our office as the registrant and operate under the lessee's authority. If a vehicle is purchased after December 15 and before January 1 the next year, but will not be used before January 1, the owner-operator may register the vehicle at 16,000 lbs. for December and then register the vehicle at the declared combined gross weight effective January 1 on. This requires the lessor to provide a properly completed Affidavit to a Fact form (MCS-12) with vehicle non-use marked.

For purposes of registration in Kansas, the Owner is the person or company who has the right to control the operation of a vehicle. If the vehicle title is in a different name than the Registrant name the vehicle is considered to be a leased vehicle. The lessee is responsible for the operation of the vehicle and shall be considered the owner and not the owner of the legal title.

### ***New IRP Account Checklist***

#### **Reference Only – Do Not Send With Application**

- ✓ Proof of vehicle ownership: via copy of the front and back of a clear title where the owner’s name is printed on the front of the title (there is no assignment on the backside of the title) issued by any jurisdiction OR surrender the

original Manufacturers Certificate of Origin (MSO) OR a copy of Kansas Electronic Title Receipt (E-Title) OR a copy of County Registration Receipt OR surrender the original title if assigned on the backside to new purchaser who is applying for registration and title processing (see VIN inspection). The following is a list of additional title requirements, please check to see if any of these are applicable and provide the documents as indicated:

- ✓ Vehicle Identification Inspection (VIN Inspection – MVE-1) documentation is required on all out-of-state titles for Kansas registration and title inspections. When the inspection is performed the vehicle and title must be presented together at the time of the inspection.
- ✓ Confirm that a notary is on the title for those states requiring one. (AZ, KY, LA, MT, NC, OH, OK, PA, WY).
- ✓ Confirm that all existing liens on the title for the previous owner(s) has been released and notarized as required by the title issuing states (WV, WY).
- ✓ Proof of sales tax payment for newly purchased vehicles must be provided by private carrier or registrants without common carrier authority. Vehicles leasing on to a private carrier will need to pay sales tax, or provide sales tax receipt.
- ✓ Application for sales tax exemption. Vehicles purchased by an owner operator, with a lease in place at the time of the purchase with a registrant with interstate common carrier authority will need to provide: a copy of the full lease agreement, a properly completed CR-16 form, OR their current Kansas sales tax number, and a copy of the lessor's ST-28J Interstate Common Carrier Exemption Certificate OR USDOT number. For Hire Carriers will need to provide their USDOT number for verification of their interstate common carrier authority.
- ✓ Provide a copy of the bill of sale unless this information is provided on the title: date of purchase and purchase price.
- ✓ Leased vehicles: A lease agreement will be provided if the name on the title of the vehicle applying for registration is different from the registrant's name.
- ✓ Proof of prior registration: provide a copy of the county registration OR a copy of a cab card issued by another jurisdiction. NOTE: This is not applicable for newly purchased vehicles.
- ✓ Proof of payment of the Heavy Road Use Tax (HUVT) for any vehicle that is to be registered for a gross weight over 54,000 lbs or more as required by the Internal Revenue Service (IRS). Provide a copy of the 2290 form with payment validation by the IRS. FOR A NEW OR USED VEHICLE PURCHASED: If a vehicle is registered within 60 days of purchase, the "bill of sale" may be used as proof of payment in lieu of a Form 2290. If a used vehicle is being registered past the 60-day period, a copy of the paid Schedule 1, form 2290 must be presented as proof.
- ✓ Provide Proof of Insurance: provide a copy of the certificate of insurance for Private carriers or no authority carriers. (Insurance identification cards are not valid unless the vehicle information is listed as well as the liability limits listed.)
- ✓ Provide a properly completed Schedule D form.
- ✓ Provide a properly completed Schedule C form.
- ✓ Provide a properly completed Aud-43 form.
- ✓ Provide a properly completed Schedule B form.
- ✓ Owner Operators who apply as the registrant must also provide the following additional documentation:
- ✓ Provide proof of payment of personal property tax (obtain a copy of the Rendition from carrier if you were leased on, or from your local county treasurer's office).
- ✓ Provide your valid Kansas driver's license with current Kansas address.
- ✓ Provide proof of business or home address via copy of one of the following items: current utility bill, or rental receipt, or voter registration card, or school registration receipt.

## **Annual Account Renewal**

December through March 1 is considered to be the Kansas renewal season. There are several ways you can renew your IRP account.....you can go on-line at [www.truckingks.org](http://www.truckingks.org), mail your information in to the IRP office or you can come to the IRP office. ***Going on-line is the quickest and easiest way to renew.*** If you mail your paperwork in, it will be worked in the order in which it was received. If you opt to come in to the office, be prepared to wait in long lines.

The renewal process.....Verify the mileage for the mileage reporting period and vehicles printed on your renewal are correct. Prior to receiving your credentials the Motor Carrier Services office must receive copies of the following:

- Paid Heavy Vehicle Use Tax (2290) for all units registered over 54,000
- Proof of paid Personal Property tax either to the county or to KDOR
- Certificate of Insurance (for no authority carriers)
- Annually update MCS 150 information

If you choose not to complete your renewal on-line, you will need to complete the schedules A & B and attach copies of the above mentioned documents. Should you need to delete vehicles on the renewal, please use a red pen to draw a single line through the vehicle information. If you have actual miles in a jurisdiction and want to continue to apportion that jurisdiction, place an X in the box for actual miles. If you do not have miles and your business plan will take you to that jurisdiction in the next 12 months you can estimate those miles. If you have a contract and can base your miles for the added jurisdiction, those miles can be used or if you don't know how many miles you will have in that jurisdiction you can ask the IRP staff to use the computer generated mileage program to estimate your miles. Place an X in the box marked "added jurisdiction."

Vehicles may not be added on the renewal, after the renewal has been processed you may process an add vehicle supplement.

## **Add Vehicles**

- You can go on the website – [www.truckingks.org](http://www.truckingks.org) to add vehicles. If you decide you would rather mail, fax or bring paperwork to the office you may do so. Below is a check list for your use.

### ***IRP Checklist for Added Vehicles***

#### **Reference Only – Do Not Send With Application**

- ✓ Complete Schedule C
  - ✓ Bill of Sale (copy only)
  - ✓ Provide the proof of ownership via: surrendering the original title if assigned on the back to new purchaser and provide a properly completed and signed Application for Kansas title form marked for an original title.
  - ✓ OUT-OF-STATE TITLES. In order to have a Kansas original title issued you will be required to provide a VIN (Vehicle Identification Number) Inspection (MVE-1) for an out-of-state title. You will need to have the vehicle and the title at the inspection. The inspection will need to be completed by the Kansas Highway Patrol, or another state's law enforcement, or any states' designated entity to perform VIN Inspections.
  - ✓ Notarization is needed if the vehicle is purchased from a notary state. (AZ, KY, LA, MT, NC, OH, OK, PA, WY)
  - ✓ All liens must be released and notarized if required by a notary state. (WV & WY)
- OR
- ✓ Provide proof of ownership via surrendering the assigned Manufacturer Statement of Origin (MSO) and provide a properly completed Kansas Application for title form which has been marked for an original title.
- OR

- ✓ Provide proof of ownership via providing a front and back copy of the clear title with the owner's name printed on the front side of the title, OR a copy of the E-Title with the owner's name printed on it, OR a copy of the current County registration receipt with the owner's name printed on it.
- ✓ When the name on the title does not match the registrant's account name: When there is a lease/purchase agreement on the title ownership with a lessee and lessor, provide a copy of the lease purchase agreement AND a copy of the power of attorney granting authority to register said vehicle(s). When leasing on an owner operator provide a copy of the lease agreement. Refer to Leasing Rules for specific requirements.
- ✓ Sales Tax: If the vehicle you are adding has just been purchased (it does not have a clear title), you will need to provide a Sales Tax Exemption Number or the Sales Tax Payment, and surrender the current title. If you need to apply for exemption of Sales Tax Payment, you will also need to provide a completed Business Tax Application (CR-16 form) and a copy of the entire Lease Agreement between both parties. NOTE: the name on the lease agreement, the business tax application form (CR-16) and the title must match exactly. In order to apply for exemption, the lease agreement must be in place on or before the date the vehicle was purchased. Once your Business Tax Application has been processed, you will receive your Sales Tax Number.
  - Leasing to a Private Carrier you will need to pay Kansas Sales Tax.
  - Leasing to a For Hire Carrier you will need to provide a Kansas Sales Tax number, or completed business tax application form and a copy of the entire lease agreement if the vehicle is purchased when the lease agreement is already in place.
  - Company owned; will pay sales tax if a Private Carrier.
  - Company owned; with current For Hire Authority may use their common carrier authority via their Federal ICC number/USDOT Number to apply for exemption of sales tax.
- ✓ Heavy Vehicle Use Tax: Provide a copy of the 2290 form stamped paid by the IRS which provides the full vehicle identification number of the vehicle if the vehicle was purchased more than 60 days ago.

## **Transfer Vehicles**

Registration fees not tags transfer on power units only. Paid registration fees for power units will be transferred if it meets the following criteria: If the vehicle was properly disposed of and a bill of sale may be possessed, if a lease agreement has been cancelled, if the vehicle has been sold by the applicant, obtained a non-highway title, repossessed or foreclosed on or before the date the added vehicle was in the possession of the registrant.

If the plate and cab card were destroyed, written documentation is needed on company letterhead with an explanation. The explanation must be signed by a company officer or have a power of attorney accompanying.

## ***Transfer Checklist***

### **Reference Only – Do Not Send With Application**

- ✓ The license plate (and cab card if available) of the deleted vehicle MUST be returned. The transfer of power unit fees will be allowed if license plate of the deleted vehicle is returned to MCSB. Ideally this means you would return the license plate with the Schedule C form that has been completed to request the vehicle to be transferred.
- ✓ List date of deletion and the reason it is being deleted.
- ✓ Complete the addition section on the Schedule C form with the new vehicle information as per the instructions under Additions. Follow the instructions on the backside of the Schedule C form to indicate that a transfer of fees is requested.

A Kansas transfer fee of \$5 is required. Please do not send money prior to receiving a billing. Not all jurisdictions allow fee transfers. Several jurisdictions will charge fees on transfers for other reasons, i.e., model year, unladen weight, and type of vehicle. These fees will be reflected on your invoice by jurisdiction.

## **Delete Vehicles**

Complete a Schedule C and return to MCSB along with license plates and cab cards. *A deleted vehicle may not be transferred.* A refund request form must be completed to abate the registration fees for quarterly payments.

## **Withdraw Vehicle from Service**

You may withdraw a vehicle from service at any time during the year. When a vehicle is withdrawn from service, the plate is no longer active; however you may transfer the registration to another vehicle at a future date. All transfer credits allowed will be calculated based on when the transfer is requested.

## **Replacement Cab Card/Plate**

If your apportioned cab card or license plate is lost, destroyed or stolen a replacement may be issued upon receipt of the request.

Replacement credentials may be requested on line at [www.truckingks.org](http://www.truckingks.org).

Requests submitted in writing must include the following:

- ✓ IRP account number
- ✓ License plate number
- ✓ The entire VIN number
- ✓ Unit number
- ✓ Name of person making the request
- ✓ Fax number for the temporary registration

A voucher and billing will be issued; upon proper payment the new credential will be sent.

## **Request a Registered Weight Increase**

To increase your Kansas weight, complete the schedule C, attach a copy of the current cab card for the vehicle(s) you are requesting to change and provide proof of payment for HVUT (2290) for increases over 54,000 lbs. You will receive a 30 day temporary permit, voucher and invoice.

### ***Variant Weights***

If your vehicle is registered at the Kansas weight of 85,500 there are options in other jurisdictions to list weights greater than this amount. These weights are referred to as Variant Weights. A common example is a vehicle registered at 85,500 in Kansas but may opt to register at 90,000 in Oklahoma or 94,000 in Nebraska.

To increase the weight in another state, complete the schedule C, make sure you put the weight for each state you wish to increase and attach a copy of the current cab card for the vehicle(s) you wish to increase. Proof of paid HVUT must be provided for vehicles over 54,000 lbs. You will receive a 30 day temporary permit, voucher and invoice.

## **Request Temporary Registration**

A 30 day temporary registration may be issued when you are adding/transferring a vehicle, adding a jurisdiction, increasing a registered weight or requesting a replacement credential. A temporary registration may be faxed. When a temporary registration is issued, all of the required documentation must be provided and the billing invoice must be paid within the 30 day period

## **Add Jurisdictions**

If a Kansas based registrant finds that there will be operation in an additional IRP jurisdiction after the initial application, or renewal application is filed, the registrant shall complete form MCS-71, Certification for an Added Jurisdiction. The Certification for an Added Jurisdiction can be faxed to our office. *If you have contracts in place and can accurately predict the miles you will be traveling in a jurisdiction, please enter this on the MCS-71 form.* A 30-day temporary registration can

be faxed upon request. The estimated miles are determined for the entire calendar year for which registration is being sought. In addition to the registration fees for each jurisdiction added, a cab card fee of \$1 for each vehicle will be included in the billing invoice.

### **Request a Refund**

#### Refunds - Credits - Abatements

Kansas Statutes provide for the refund of Kansas apportioned registration fees **IF** the vehicle has been sold, repossessed, foreclosed by mechanic's lien, title transferred by operation of law, or the owner is deceased, and the deleted Vehicle is not going to be replaced by another vehicle. If the title owner name and the Registrant account name are different, the vehicle is considered a leased vehicle. A leased vehicle may qualify for a refund when the vehicle is sold and a copy of the bill of sale is provided.

The amount of the refund will be applied as credit to your account; under certain circumstances you may request a refund check be issued.

#### **Refunds Shall Not Apply Under The Following Conditions:**

- Cancellation or expiration of a lease agreement or the motor vehicle was removed from the state.
- If the owner is delinquent in the payment of an apportioned quarterly payment.
- If the application for refund is not accompanied by supporting information or required documents (current cab card and license plate assigned, bill of sale, etc.).

The amount of refund shall be determined utilizing the month following the receipt of the application and all supporting documents required to process a refund. Refunds of partial months are not possible. For example, if all of the following items were provided in January, the refund would be based on fees in February. Please submit the following items together in order to receive the maximum refund:

- .. A copy of the Bill of Sale
- .. Return the Apportioned license plate
- .. Return the Cab card
- .. Provide a properly completed, signed refund application form. MCS-105 form.

The carrier will need to submit a properly completed and signed MCS-105 form to the MCSB in order to stop the accrual of any quarterly payments after the sale of a vehicle that cannot transfer registration, or abatement of fees.

### **Sales Tax Requirements**

*If the KTC initiates the sales tax collection process, please complete the process only with our office.*

#### 8-153. PROOF OF PAYMENT OF SALES

TAX REQUIRED. No certificate of registration or ownership of any motor vehicle or trailer shall hereafter be issued by the county treasurer of any county of this state or the division of vehicles, unless and until the applicant for such certificate shall produce evidence satisfactory to the county treasurer or division that the state sales tax, or, in the event the said motor vehicle was purchased outside this state, the tax provided for by the provisions of K.S.A. 79- 3701 to 79-3711, and acts amendatory thereto, has been paid by said applicant, or that said motor vehicle is exempt from the payment thereof: Provided, That no certificate of registration or ownership shall be issued for a vehicle, which was last titled or titled and registered in a foreign state or registered only if such foreign state has no title law, until satisfactory proof, by affidavit of the applicant has been made, that sales tax on such vehicle has been paid in a foreign state or compensating tax has been paid in Kansas, except in such instances where the applicant for registration or title shall prove by affidavit, that he or she was a bona fide resident of such foreign state at the time of the registration (effective May 1, 1955).

#### **Sales tax payment may be satisfied by providing:**

Copies of the Bill of Sale and the Sales Tax Payment Receipt;

OR

If a lease is obtained from a registrant with interstate common authority, the purchaser may provide a copy of their current Kansas Retailer's tax registration number, a full copy of the current lease agreement, and a copy of the lessor's ST-28J Interstate Common Carrier Exemption Certificate, or ICC Number, or DOT number;

OR

The purchaser may make application for a retailer's sales tax registration number by completing the Kansas Business Tax Application and providing a full copy of the current lease agreement, and a copy of the lessor's ST-28J Interstate Common Carrier Exemption Certificate, or ICC Number, or DOT number.

***NOTE: When utilizing an existing and maintained sales tax number: The lease agreement, the vehicle title, and the sales tax application form must have exactly the same individual, partnership, or corporate name.***

The instruction booklet and the Kansas Business Tax Application form CR-16 is available on-line at:  
<http://www.ksrevenue.org/pdf/forms/cr16.pdf>

The purchaser may apply for a retailer's sales tax registration number as follows:

- Provide a properly completed and signed Business Tax Application form.
- Provide a full copy of the current lease agreement. The lease must identify the lessor and lessee and the vehicle year, make, and VIN number.

***NOTE: The lease agreement, the vehicle title, and the sales tax application form must have exactly the same individual, partnership, or corporate name.***

### **Titling a Vehicle**

The Motor Carrier Services Bureau will ONLY process titles on vehicles that have current apportioned registration.

Title processing cost is \$10.00. There is a \$2.00 title penalty fee for titles submitted for processing 31 days or more after the date of the assignment on the title.

Offered IRP Title Services:

- Duplicate printed titles & Duplicate E-Title Receipts.
- Electronic Title Receipts (E-Title) processing.
- Secure title processing.
- Reissue title (free of lien) processing.
- Change of title ownership only processing.
- Process Special titles for Kansas resident leasing on to out-of-state carrier and lessor is purchasing tags.
- Original title processing.

### ***General Titling Information***

As of January 1, 2003 paper titles are not issued on vehicles with a lien. The title record is held electronically. A Kansas Electronic Title Receipt will be sent to the owner and this is to be kept in the place of the title. The lien holder will be sent a copy of the E-Title Receipt to hold as proof of lien. Titles without lien will be issued a paper title and mailed to the owner, unless instructed differently. Applications without liens are held for 35 days from the date of purchase before they are printed.

### ***Out of State Vehicle Inspection (MVE-1)***

All out of state vehicles are required to have an inspection of the vehicle identification number done by the Highway Patrol or their designee. The pink copy of the inspection form MVE-1, Kansas Highway Patrol Vehicle Examination Certificate, provided by the Highway Patrol, is to be submitted with the application for title. If the vehicle is temporarily out of state, working on a short term basis, and needs an inspection refer to form MC-65, VIN Verification Procedures for the State of Kansas, for instructions to have an out of state inspection done. For locations of inspection stations call 316-744-0538 or

### ***Title Applications***

The application form MCS-63, Application for Title-Appportioned Registration, or MCS-720B, Kansas Manual Application for Duplicate, Duplicate E-Title Receipt, Secured, or Reissue Title, must be completely filled out and returned along with all the other documents necessary for obtaining a title. The name on the application must reflect the name on the assignment area of the title. If the assignment is incorrect, an affidavit of correction must be submitted to change the name on the assignment. An MCS-12, Affidavit to a Fact, may be used. If a lien is involved, lien holder consent will be required to make the name change. An MCS-128, Lien holder's Consent to Transfer Vehicle Ownership, may be used.

Forms have been modified to allow a transfer on death without involving complications on leases and sale tax application filings.

### ***Assignments of Ownership***

To transfer ownership on a paper title or Manufacturer's Statement of Origin, the assignment must be completely filled out. On trucks, the empty weight of the vehicle and the mileage at the time of sale is needed to process the title record. A bill of sale is required, if there is not a space on the assignment for the purchase date or sale price.

### ***Title Only/Special Title***

A Kansas resident leased to an out of state carrier when the lessor is purchasing the plates must submit the following documents to this office to apply for a Kansas title.

- ✓ A current copy of the lease agreement with a carrier with ICC authority. The lease must identify the lessor and lessee and the vehicle year, make, and VIN number must be included. Provide the lessor's ICC Number, DOT number, or the ST-28J Interstate Common Carrier Exemption Certificate copy.
- ✓ A properly completed and signed Title Application Form (MCS-63).
- ✓ Payment of the \$10.00 title payment fee if the application is received within 30 days of assignment date. If the application is received late an additional \$2.00 penalty fee will be due. Payment should be submitted with the application in the form of a check or money order and made to the order of KDOR.
- ✓ Proof of sales tax payment, or provide the current business tax number of the new owner, or submit a properly completed Kansas Business Tax Application (CR-16) to request exemption from sales tax. The application for a business tax number must be received by MCSB within 30 days from the date the vehicle was purchased.

***NOTE: The lease agreement, the vehicle title, and the sales tax application form must have exactly the same individual, partnership, or corporate name. A properly assigned title or Manufacturer's Statement of Origin (MSO).***

### ***Vehicle Ownership Change Only***

When the ownership of a vehicle is changing, but the vehicle will remain on the same Kansas IRP account, the following documents must be submitted before a new title can be issued.

1. Provide a properly assigned title OR E-Title Receipt and MCS-128 form completed by the lien holder.
2. Provide a cover sheet stating the vehicle is to remain on the account and include the IRP account number.
3. Provide a copy of the current cab card.
4. Provide a payment of the \$10.00 title fee if the application is received within 30 days of assignment date. If the application is received after the 30 days an additional \$2.00 penalty fee will be due. Payment should be submitted with the application in the form of a check or money order and made to the order of KDOR.
5. Provide a properly completed and signed Title Application form (MCS-63).
6. Provide proof of sales tax paid, OR submit the business tax number of the new owner OR provide a properly completed and signed (CR-16 form) Kansas Business Tax Application.
7. Provide a current copy of the full lease agreement with the lessor/applicable motor carrier with ICC authority. The lease must identify the lessor and lessee and the vehicle year, make, and entire VIN number must be included.
8. Provide the lessor's ICC Number, USDOT number, or ST-28J Interstate Common Carrier Exemption Certificate copy.

9. NOTE: The lease agreement, the vehicle title, and the sales tax application form must have exactly the same individual, partnership, or corporate name.

### ***Adding a Vehicle to the Fleet and a New Title Will Be Issued***

1. A properly assigned title or manufacturer's statement of origin (MSO).
2. Proof of insurance.
3. Proof of Heavy Use Tax form (2290) paid, if registered vehicle weight is over 54,000 lbs.
4. Properly completed and signed Schedule C form.
5. Proof of property tax paid, if applicable, OR provide the business tax number of the new owner, OR provide a properly completed and signed (CR-16 form) Kansas Business Tax Application to apply for a business tax number for sales tax exemption.
6. Provide a full copy of the current lease agreement and provide the lessor's ICC Number, USDOT number, or a copy of their ST-28J Interstate Common Carrier Exemption Certificate.

Note: the lease agreement must identify the lessor and lessee and the vehicle year, make, and VIN number.

Documents may be faxed to get a temporary permit. The original documents will need to be mailed in and fees paid before the permanent credentials will be mailed. To avoid duplicate processing please indicate on the original documents that the records were faxed earlier.

### ***Duplicate Title***

In the event a paper title is lost, application can be made for a duplicate title, provided there is no lien showing, by submitting MCS-720 B and the \$10.00 fee. If the lien has been satisfied, a lien release will need to be submitted with the application. No change of ownership can be made on a duplicate title application.

### ***Secured Title Record***

A secured title record is generated when a previously issued Kansas Title or Electronic Title Record is having a new lien holder entered. A Title application form MCS-720B must be completed and submitted with a \$10.00 fee along with the previous Kansas title or Kansas Electronic Title Receipt. A notarized lien release must be provided for any previous lien(s). No change of ownership can be made on a secured title application.

### ***Reissue Title***

A reissue title is a title issued free of lien. On electronic title records, the notarized lien release may be mailed or faxed to MCSB to have the title issued. There is no additional title fee, as the fee was paid when the electronic title record was generated.

On paper titles with a lien, form TR-720 B must be completed, submitted with a \$10.00 fee, the paper title and the notarized lien release(s) must be provided. No change of ownership can be made on a reissue title application.

It is not required by statute to have a reissue title done on those vehicles with paper titles. However, it is advisable, as in the event the title and release would be lost a second release would need to be acquired from the lender. The second release can be difficult to acquire in some cases due to bank mergers.

### ***Selling/Buying Vehicles with Electronic Title***

If a lien release can not be acquired prior to the sale to obtain a paper title, the seller should provide the buyer with the Kansas Electronic Lien Receipt showing the lien holder's information. In the event that the seller does not have their Kansas Electronic Lien Receipt, a verification of title will need to be acquired by completing form TR/DL-302. The seller and buyer should complete an MCS-39a, Electronic Title Sales Agreement. The buyer may present the owner/sellers Kansas Electronic Title Receipt or verification with the completed MCS-39a along with other qualifying documents to acquire a temporary permit. The owner/seller must secure a lien release and provide a clear title to the buyer within 30 days to complete the buyer's application for title and/or registration.

An MCS-40 Power of Attorney and Odometer Disclosure for Electronic Title can be given to the buyer to allow the buyer to re-assign the title on behalf of the seller. The buyer must be an individual or business that is not a licensed dealer to use this form.

### ***Notice of Security Interests (NOSI)***

NOSI can not be processed by Motor Carrier Services Bureau. Notice of Security Interests filed by the lien holder to perfect their lien must be sent to the Titles and Registrations Bureau at 915 SW Harrison, Topeka, KS, 66626 along with the \$2.50 fee.

### ***Title Corrections***

To make application to correct a Kansas Title or Kansas Electronic Title Receipt, submit the document along with a note stating the information in question.

There is no initial fee for a corrected title request. The information in question will be researched. If the information was a keying error by the state, there will be no charge. If the information printed on the Kansas title or Kansas Electronic Title Receipt matches the information on the assigned title and/or supporting documents used to issue the Kansas title or Kansas Electronic title Receipt, a \$10.00 fee will be charged.

#### **Repossessions**

Repossessions must be submitted through the County Motor Vehicle Department of the lender or previous owner. This is the only type of title application for prorated vehicles that should be made through the county motor vehicle department.

### **Leased Vehicles**

#### ***Leasing Rules***

Every apportioned fleet owner shall place with each leased vehicle an authentic copy of the lease or rental agreement or a memorandum of lease or rental and such agreement or memorandum shall contain the following:

- The complete and full names of the lessor and lessee.
- A description of the lease or rented vehicle by year, make, and identification number.
- The effective and expiration dates of the lease or rental agreement.
- The signatures of the lessee and lessor or their duly authorized agents.
- The agreement or memorandum of lease or rental shall be carried in the cab of the vehicle unless such vehicle is a trailer, and in that case, in the cab of the vehicle supplying the motive power.

If two registrants each have a fleet of vehicles with current Kansas registration and are conducting trailer interchange operations under federal regulations, no further registration is required in Kansas.

If an apportioned fleet registrant (based in Kansas or another IRP jurisdiction) leases or trip leases a truck or truck tractor that bears Kansas "regular" class of registration no further registration is required.

If the gross weight of a vehicle is greater than the gross weight registration, the registered owner or lessor of the vehicle shall make application for proper gross weight registration. This would be through the office of the County Treasurer in which such vehicle is based.

If an apportioned registrant (based in Kansas or another IRP jurisdiction) leases, or trip leases a truck or truck tractor that is fully registered, but is not apportioned in a jurisdiction other than Kansas, but meets the weight or axles eligibility for apportioned registration, the registrant then may purchase a 72-hour truck registration for \$26, if the operation is of an interstate nature. If the operation is of an intrastate nature a 30-day truck registration may be purchased.

Household Good Carriers as applicable in ICC regulation, Section 165.2(b) (ex parte MC10) wherein the agent or service representative is the lessor and the carrier is the lessee shall file and register as dual applicants provided:

- Agent or service representative has a fleet of vehicles.
- If the agent or service representative does not operate sufficient vehicles to constitute a fleet, application for apportioned registration shall be filed solely in the name of the lessee carrier.
- The application for apportioned fleet registration shall be based upon the lessor's equipment and the total miles the lessor operates under his own authority and that of lessee

Lease shall mean a lease of 30 days or more. If an apportioned fleet registrant, whether the registrant's fleet is based in Kansas or another jurisdiction, leases a vehicle for a period of more than 30 days and the vehicle has been apportioned in the name of another carrier, the apportioned registration shall be required in the name of the lessee carrier.

Trip Lease shall mean a short-term lease or rental of less than 30 days. When an apportioned fleet registrant trip leases a truck or truck tractor for which the registration has been apportioned with Kansas from another apportioned registrant, whether such truck or truck tractor is based in Kansas or in a jurisdiction other than Kansas, no further registration is required, unless the truck is being operated with a combined gross weight greater than the registration of such vehicle.

When an apportioned fleet owner trip leases a motor vehicle to another fleet owner the miles operated under such trip lease shall be retained by the lessor apportioned fleet owner.

Rental equipment companies having fleets of motor vehicles for short term rentals (less than 30 days) and such motor vehicles operate interstate shall be required to secure apportioned registration provided:

- The rental equipment company maintains adequate records for completion of an apportioned application and/or audit.
- Daily rental equipment companies that do not maintain adequate records for completion of an apportioned application shall be required to fully license the motor vehicles if based in Kansas. If such vehicles are registered in a jurisdiction other than Kansas, they shall be subject to a 72-hour truck registration fee.

## **Audit Requirements**

As a member of the International Registration Plan, the Base Jurisdiction is required to audit records to ascertain proper reporting and payment of fees. Operational records kept by the carrier should be for individual vehicle mileage in order to provide adequate mileage data for each apportioned vehicle.

Examples of the individual vehicle mileage records (IVMR) are: Driver's Logs (by vehicle, jurisdiction and date); Driver's Trip Sheets; Receiving Contracts (rental one-way); any other records that contain the required information. Computer printouts are acceptable if supported by IVMR.

The vehicle mileage form should be completed for all the requested information. Use state maps, mileage chart, odometer readings or Household Goods mileage guide to determine number of miles operated by a vehicle on each trip. Deadhead miles from termination of previous trip to origin of next trip should be included. Mileage operated each day is to be carried on a source document that must contain: date, trip origin and destination, total trip miles, mileage by states, vehicle unit number, vehicle fleet number, and vehicle license plate number.

Maintain individual vehicle mileage records for the period of July 1 through June 30 of that fiscal year immediately preceding the commencement of the registration year for which proportional registration is being sought. Records should be preserved for six years following the date of application to apportion.

A record should be maintained for each vehicle used in interstate operation. Vehicles operated solely within the Base Jurisdiction are not eligible for apportioned registration. The individual mileage record should be maintained at the central office of the carrier or where the apportionment records are kept. When a vehicle is transferred from one apportioned fleet to another, a new record should be prepared.

### **Audit Records**

The basis for determining the apportioned registration fee for a vehicle or fleet is by the percentage of in-jurisdiction miles to the total fleet miles operated multiplied by the registration fee(s) applicable in each apportioned jurisdiction. The in-jurisdiction miles and total fleet miles listed on an application are to be the actual miles operated by the motor vehicles of a fleet during the mileage reporting period. Such mileage records shall consist of:

- The date a trip started and ended.
- The origin and destination of each trip.
- The route of travel (highways).
- The mileage traveled in each jurisdiction for each trip.
- The vehicle identification or unit number for each trip.
- The fleet number assigned.
- The mileage accounted for shall include all loaded and unloaded miles.

- Odometer readings for each fleet motor vehicle by monthly summary.

A mileage summary by month for each motor vehicle should be maintained. This would facilitate any audit for apportioned purposes and would enable the fleet owner to have information available for any fuel audit or report.

The mileage records upon which an apportioned application is based shall be subject to audit. A fleet owner who has filed an application for apportioned registration that has been accepted shall, upon demand, provide the mileage records upon which such application was based. During the normal business hours auditors may conduct an audit as to the accuracy of any computation, payments, and assessments for deficiencies or allowance for credit, accuracy or availability of mileage records.

- If an audit is going to be conducted on the records of a registrant, Kansas shall provide the registrant with a notice by mail that an audit of their records shall be conducted in the near future.
- If the Kansas Registrant's records are not maintained at the business address indicated on the application, the registrant shall within two weeks of receiving notice notify the Audit Services Bureau, Division of Taxation where the records are maintained.
- If the mileage records are maintained in a jurisdiction other than Kansas, the registrant will be advised to make such records available at the Kansas business address. If such records are not made available at the business address, the registrant may be assessed the costs of travel and per Diem to conduct such audit.
- If any registrant fails to make records available to the Audit Services Bureau or fails to maintain records, from which such Registrant's true liability may be determined, the auditor may:
  - Impose an arbitrary assessment of additional annual KS registration fees.
  - And may direct the carrier: To secure registration for future years in the office of the County Treasurer.

If moneys are due upon audit, the fleet owner shall have 20 days to make payment. The audit may be appealed to the Director of Vehicles for a hearing. To request a hearing, appeal in writing and list the reasons for the hearing and specific objections to the audit.

If payment is not provided within 20 days of notice, the apportioned fleet registration of such registrant shall be suspended and a Notice of Lien shall be filed with the County in which the fleet is based. The Notice of Lien shall cover the vehicles of the fleet and all real or personal property of such registrant. Any sums found to be due and payable upon audit shall be subject to a penalty of five percent of such additional moneys. A Tax Warrant shall be issued to the Sheriff.

### **Retention of Records**

Kansas statutes and the IRP require that any fleet owner whose application for apportioned registration has been accepted for a current registration year, shall preserve the records on which such application was based for three registration years (including the current registration year) and mileage reporting period or preceding year for such registration year.

The fleet owner shall retain proof of apportioned registration in jurisdictions other than Kansas. Records would include the date registration was completed on a given vehicle or fleet, and the disposition of any vehicles removed from the fleet, plus copies of any canceled checks relating to apportioned registration fees.

Mileage and other registration records that are required by statute and agreement to be preserved shall be retained in a place and condition that such records are dry, safe and in an orderly arrangement.

# REGISTRATION FEES AND GROSS WEIGHT BRACKETS

**NOTE: Gross weight or combined gross weight shall mean the weight of a truck and the cargo or payload transported or the weight of a truck or truck tractor plus the weight of any trailer or semi trailer together with the cargo or payload transported.**

**COMMERCIAL TRUCKS**

Gross Weight Pounds	Gross Weight Bracket	Jan.										
		Feb.	March	April	May	June	July	August	September	October	November	December
12,001-16,000=16,000			\$102.00	\$76.50	\$68.00	\$59.50	\$51.00	\$42.50	\$34.00	\$25.50	\$17.00	\$8.50
16,001-20,000=20,000			\$132.00	\$99.00	\$88.00	\$77.00	\$66.00	\$55.00	\$44.00	\$33.00	\$22.00	\$11.00
20,001-24,000=24,000			\$197.00	\$147.75	\$131.33	\$114.92	\$98.50	\$82.08	\$65.67	\$49.25	\$32.83	\$16.42
24,001-26,000=26,000			\$312.00	\$234.00	\$208.00	\$182.00	\$156.00	\$130.00	\$104.00	\$78.00	\$52.00	\$26.00
26,001-30,000=30,000			\$312.00	\$234.00	\$208.00	\$182.00	\$156.00	\$130.00	\$104.00	\$78.00	\$52.00	\$26.00
30,001-36,000=36,000			\$375.00	\$281.25	\$250.00	\$218.75	\$187.50	\$156.25	\$125.00	\$93.75	\$62.50	\$31.25
36,001-42,000=42,000			\$475.00	\$356.25	\$316.67	\$277.08	\$237.50	\$197.92	\$158.33	\$118.75	\$79.17	\$39.58
42,001-48,000=48,000			\$605.00	\$453.75	\$403.33	\$352.92	\$302.50	\$252.08	\$201.67	\$151.25	\$100.83	\$50.42
48,001-54,000=54,000			\$805.00	\$603.75	\$536.67	\$469.58	\$402.50	\$335.42	\$268.33	\$201.25	\$134.17	\$67.08
54,001-60,000=60,000			\$1,010.00	\$757.50	\$673.33	\$589.17	\$505.00	\$420.83	\$336.67	\$252.50	\$168.33	\$84.17
60,001-66,000=66,000			\$1,210.00	\$907.50	\$806.67	\$705.83	\$605.00	\$504.17	\$403.33	\$302.50	\$201.67	\$100.83
66,001-74,000=74,000			\$1,535.00	\$1,151.25	\$1,023.33	\$895.42	\$767.50	\$639.58	\$511.67	\$383.75	\$255.83	\$127.92
74,001-80,000=80,000			\$1,735.00	\$1,301.25	\$1,156.67	\$1,012.08	\$867.50	\$722.92	\$578.33	\$433.75	\$289.17	\$144.58
80,001-85,500=85,500			\$1,935.00	\$1,451.25	\$1,290.00	\$1,128.75	\$967.50	\$806.25	\$645.00	\$483.75	\$322.50	\$161.25

Gross weight in excess of 80,000 pounds not applicable for Interstate highways.

**APPORTIONED (REGULAR) TRAILER FEE STRUCTURE**

FULL YEAR	HALF YEAR
\$35.00	\$17.50

Trailer fees are reduced one-half beginning July 1.

## KANSAS APPORTIONED FEES FOR FARM CUSTOM HARVESTING FOR TRUCKS OR TRUCK TRACTORS

**NOTE: Gross weight or combined gross weight shall mean the weight of a truck and the cargo or payload transported or the weight of a truck or truck tractor plus the weight of any trailer or semi trailer together with the cargo or payload transported.**

Gross Weight Pounds	Gross Weight Bracket	Jan.										
		Feb.	March	April	May	June	July	August	September	October	November	December
12,001-16,000=16,000			\$62.00	\$46.50	\$41.33	\$36.17	\$31.00	\$25.83	\$20.67	\$15.50	\$10.33	\$5.17
16,001-20,000=20,000			\$102.00	\$76.50	\$68.00	\$59.50	\$51.00	\$42.50	\$34.00	\$25.50	\$17.00	\$8.50
20,001-24,000=24,000			\$132.00	\$99.00	\$88.00	\$77.00	\$66.00	\$55.00	\$44.00	\$33.00	\$22.00	\$11.00
24,001-26,000=26,000			\$177.00	\$132.75	\$118.00	\$103.25	\$88.50	\$73.75	\$59.00	\$44.25	\$29.50	\$14.75
26,001-30,000=30,000			\$177.00	\$132.75	\$118.00	\$103.25	\$88.50	\$73.75	\$59.00	\$44.25	\$29.50	\$14.75
30,001-36,000=36,000			\$215.00	\$161.25	\$143.33	\$125.42	\$107.50	\$89.58	\$71.67	\$53.75	\$35.83	\$17.92
36,001-42,000=42,000			\$245.00	\$183.75	\$163.33	\$142.92	\$122.50	\$102.08	\$81.67	\$61.25	\$40.83	\$20.42
42,001-48,000=48,000			\$315.00	\$236.25	\$210.00	\$183.75	\$157.50	\$131.25	\$105.00	\$78.75	\$52.50	\$26.25
48,001-54,000=54,000			\$415.00	\$311.25	\$276.67	\$242.08	\$207.50	\$172.92	\$138.33	\$103.75	\$69.17	\$34.58
54,001-60,000=60,000			\$480.00	\$360.00	\$320.00	\$280.00	\$240.00	\$200.00	\$160.00	\$120.00	\$80.00	\$40.00
60,001-66,000=66,000			\$580.00	\$435.00	\$386.67	\$338.33	\$290.00	\$241.67	\$193.33	\$145.00	\$96.67	\$48.33
66,001-74,000=74,000			\$760.00	\$570.00	\$506.67	\$443.33	\$380.00	\$316.67	\$253.33	\$190.00	\$126.67	\$63.33
74,001-80,000=80,000			\$890.00	\$667.50	\$593.33	\$519.17	\$445.00	\$370.83	\$296.67	\$222.50	\$148.33	\$74.17
80,001-85,500=85,500			\$1,010.00	\$757.50	\$673.33	\$589.17	\$505.00	\$420.83	\$336.67	\$252.50	\$168.33	\$84.17

Gross weight in excess of 80,000 pounds not applicable for interstate highways.

Kansas based carriers must meet the following criteria if applying for Kansas Apportioned farm custom harvesting type of registration:

- (1) Transport farm machinery, supplies, or both, to or from a farm, for custom harvesting operations on a farm;
- (2) Transport custom harvested crops only from a harvested field to initial storage or to initial market locations; or
- (3) Transport agricultural products produced by such owner or commodities purchased by such owner for use on the farm owned or rented by the owner of such vehicle.