VADMV
Virginia Department of Motor Vehicles
Post Office Box 27412
Richmond, Virginia 23269-0001
www.dmv.virginia.gov

VIRGINIA INTERNATIONAL REGISTRATION PLAN (IRP)
NEW ACCOUNT APPLICATION

Purpose: Use this application to establish a new IRP account in Virginia. Would you like to take advantage of the new electronic application for original registrations instead of submitting a paper application? Complete and submit your application online at viim.dmv.virginia.gov.

Once your application is approved, you can add vehicles to your account online through the VIIM System or by submitting the Supplemental Application (IRP 1B). This form is also used to create new fleets, add or remove vehicles, and manage other fleet-related transactions.

For faster service, request user access to the VIIM System at https://www.dmv.virginia.gov/businesses/motor-carriers/viim-system.

INSTRUCTIONS

Application Submission Information:

Completed applications and supporting documentation may be faxed, emailed, mailed or dropped off at a DMV Customer Service Center.

Mail: Virginia Department of Motor Vehicles, Motor Carrier Services IFTA/IRP
PO Box 27412
Richmond, VA 23269-0001
Email: iftairp@dmv.virginia.gov
Enter an email address to receive application status notifications:

_____

Service Options:

Regular Mail
Allow up to 2 weeks for regular mail delivery.

Electronic Delivery
IRP cab card(s) may be downloaded and printed or carried as an electronic credential.

Special Express Mail

☐ FedEx ☐ UPS ☐ USPS Expedited

Note: If you choose UPS or FedEx, you must provide DMV your own prepaid label with the application or email it to **MCInventory@dmv.virginia.gov**. If your prepaid label is not received within one business day of the invoice payment, your shipment will be mailed by USPS. USPS expedited delivery can take 2 – 3 days.

Contact Information:

If you have any questions completing this application, contact Motor Carrier Services at:

Phone: (804) 249-5140
TTY: 711 or (800) 828-1120 (Virginia Relay)
Emails: iftairp@dmv.virginia.gov

Helpful Hints:

- To prevent processing delays, please read and follow the instructions precisely and complete all parts of the application that pertain to your business operations.
- For important information about other state and federal requirements and steps to take before submitting your application to DMV, refer to "Information for Interstate Motor Carriers" (DMV 247) included with this form.

INSTRUCTIONS (continued)

Established Place of Business:

In order to apply for registration under IRP in Virginia you must either (a)have an established a place of business in Virginia (a physical structure staffed during regular business hours where business is conducted) OR (b) be a Virginia resident. Whichever option you choose, the address you provide must be where your home or your business is physically located — not a "virtual office," a P.O. Box, or the address of another person or business.

NOTE: Most owner/operators operating out of their home register based on Virginia residency rather than based on having an established place of business in Virginia.

Please select one:

☐ I have an established place of business in Virginia staffed during regular hours where business is managed (additional documentation may be required upon review)

☐ I am a resident of Virginia and will demonstrate Virginia residency.

If you are registering based on residency, DMV will need three proofs that you are a resident of Virginia. Check any combination of the following:

Proofs of residency that DMV can verify electronically (no documents needed):

☐ Business registered with the Virginia State Corporation Commission
☐ Business principal owner Virginia driver's or commercial driver's license
☐ Virginia vehicle title record

Proofs of residency for which you will need to submit documentation DMV with your completed application (**cannot be older than 2 months):

☐ Bank Statement**
☐ Business License
☐ Deed or (Mortgage Statement**)
☐ Federal Income Tax
☐ Insurance Policy
(quotes are not acceptable)
☐ Rental/Lease Agreement
☐ SS4 IRS Document (LTR147C)
☐ Utility Bill**
☐ Virginia Personal Income Tax
☐ Virginia Real Estate Tax
☐ Postmarked U.S. Mail

SECTION A: APPLICANT INFORMATION (* indicates REQUIRED)

*CHECK ONE TO INDICATE BUSINESS TYPE

☐ Individual/Sole Proprietor ☐ General Partnership (include partners' names below in Section B.) ☐ Limited Partnership (include general partners' names below in Sec. B.)

☐ Corporation ☐ Limited Liability Company (LLC) ☐ Business Trust

*LEGAL NAME - If you are operating as an: **Individual (sole proprietorship)**, then enter your full personal name. • **Partnership**, then enter the full legal name(s) of all partners.
• **Any other type of business entity (partnership, corporation, limited liability company, etc.)**, enter the name of the business as registered with the Virginia State Corporation Commission.

BUSINESS *LEGAL NAME	BUSINESS COMMENCE DATE

DOING BUSINESS AS (DBA) (Enter any DBA or trade name you are using in your business)	IRP ACCOUNT EFFECTIVE DATE (Registration will expire 12 months from this date.)

*BUSINESS STREET ADDRESS (must be a physical address)	CITY	STATE	ZIP CODE
		VA	
BUSINESS MAILING ADDRESS (if different from business location address)	CITY	STATE	ZIP CODE

BUSINESS PHONE NUMBER	BUSINESS EMAIL
( )	

***Records Information - Physical location of records if different from business location**

*STREET ADDRESS	CITY	STATE	ZIP CODE

*FEIN (if none, SSN or ITIN)	USDOT NUMBER	*NUMBER OF VEHICLES IN FLEET	☐ Check box if you have intrastate operating authority in Wyoming

*CARRIER TYPE ☐ Private — transports its own property ☐ For Hire — Transports passengers or property for compensation ☐ Rental — Rents to others or offers for rental vehicles with or without drivers. Rental companies engaging in the business of renting vehicles in Virginia for a period of less than one year are required to register with the Department of Taxation for the payment of rental tax.

*COMMODITY TYPE

☐ Household Goods ☐ Logging ☐ Fluid Milk
☐ Property ☐ Passenger ☐ General Freight
☐ Other: _____

Would you like to opt into Electronic Notifications? ☐ Yes ☐ No

By checking 'Yes,' I consent to the acceptance of electronic notifications and acknowledge that all correspondence, including but not limited to orders of suspension, will be sent electronically. I understand that it is my responsibility to immediately update my email address if it changes to ensure proper notification of program compliance information and requirements.

SECTION B: BUSINESS INFORMATION (* indicates REQUIRED)

OFFICER/PARTNER'S NAME (based on business type)	EMAIL ADDRESS	JOB TITLE OR ROLE	DAYTIME PHONE
			( )
			( )
			( )

*CONTACT PERSON FULL NAME	*TELEPHONE NUMBER	FAX NUMBER
	( )	( )

*CONTACT PERSON EMAIL	*AFFILIATION WITH IRP ACCOUNT HOLDER
	☐ Owner ☐ Company Employee ☐ Agent ☐ Other: _____

CONTACT MAILING ADDRESS (if different from business location address)	CITY	STATE	ZIP CODE

☐ *The contact is authorized to conduct transactions and receive information pertaining to those transactions on behalf of the carrier/applicant.

SECTION C: MILEAGE AND REGISTRATION INFORMATION

INSTRUCTIONS:

- This is only applicable to applicants that are moving from other jurisdictions. If you are moving an account/fleet from another jurisdiction, enter the actual distanced traveled, for each jurisdiction, for the latest July 1st to June 30th IRP reporting period. Which jurisdiction did you move from: _____
- Please indicate the year in which you are reporting distance. July 1, _____ to June 30, _____

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

SECTION D: INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

*Check and complete the appropriate section.

NOTE: To obtain a Virginia IFTA license and decals, submit a completed IFTA Licensing Application (RDT120).

☐ Fleet is IFTA licensed in Virginia or applied for Virginia IFTA license.

VA IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER

☐ Fleet is IFTA licensed in another IFTA jurisdiction.

IFTA STATE (filing through)	IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER

☐ Fleet is IFTA leased to a Virginia based carrier who is reporting the fuel tax.

COMPANY NAME	
VA IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER

☐ Fleet is IFTA leased to an out-of-state based carrier who is reporting the fuel tax.

COMPANY NAME		
IFTA STATE (filing through)	IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER

☐ Fleet does not qualify for IFTA - each vehicle has no more than 2 axles and a registered gross weight or gross combined weight of 26,000 pounds or less.

SECTION E: CERTIFICATION

I certify that all vehicles are currently insured by a policy issued by an insurance company licensed to do business in Virginia and that the policy provides at least the minimum amount of coverage as required by Virginia law. My signature attests to knowledge of all state and federal motor carrier safety and hazardous materials laws and regulations when applicable and that I have read the record keeping requirements and understand my responsibilities for keeping detailed records and actual mileage records in accordance with IRP.

I also certify that the individual indicated as the Contact is authorized to conduct transactions and receive information pertaining to those transactions on behalf of the carrier/applicant.

I also certify and affirm that all information presented in this form is true and correct, that any documents I have presented to DMV are genuine, and that the information included in all supporting documentation is true and accurate. If the vehicles listed herein are leased vehicles, I certify and affirm that I or the company I represent have authorization to register the vehicles. I make this certification and affirmation under penalty of perjury and I understand that knowingly making a false statement or representation on this form is a criminal violation.

NOTE: If you sign on behalf of the Authorized Representative, a Power of Attorney (POA) will be required.

AUTHORIZED REPRESENTATIVE NAME (print)	TITLE
AUTHORIZED REPRESENTATIVE SIGNATURE	DATE (mm/dd/yyyy)

Failure to submit the required supporting documents (see instructions on first page of this form) will delay the processing of your application.

VADMV

DMV 247 (08/05/2025)

Information for Interstate Motor Carriers

The International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), and More

This brochure contains basic program information for interstate motor carriers applying to the Department of Motor Vehicle (DMV) for registration under the International Registration Plan (IRP) and for licenses and decals under the International Fuel Tax Agreement (IFTA). It also contains important information about steps that carriers may need to take to comply with other federal and state requirements, including Unified Carrier Registration and the federal Heavy Vehicle Use Tax.

First Steps: Things to Take Care of Before Going to DMV

Especially if you're just getting started in business as a motor carrier, you should review this checklist to make sure that you have taken care of these items *before* you apply with DMV. This will ensure the quickest possible service.

☐ **Forming a business.** When you apply to DMV, you will need to provide information about your business, so it is essential that you set it up before you try to complete an application. Specifically, DMV will need to know:

- the type of business entity you have (sole proprietorship, general partnership, limited partnership, corporation, limited liability company, etc.);
- the official, legal name of the business (or the names of the individual owners, in the case of sole proprietorships and general partnerships);
- the business address(es); and
- the names of those authorized to conduct DMV transactions on behalf of the business.

For more information: Office of the Clerk, State Corporation Commission (scc.virginia.gov)

☐ **Registering your business with the State Corporation Commission (SCC).** When processing your application, DMV will need to confirm you are properly registered with the SCC and that the information on your DMV application matches the information on file with the SCC.

Every business, other than sole proprietorships and general partnerships, is required to register with the SCC. Also, sole proprietorships and general partnerships that intend to operate in Virginia under a fictitious name (such as a "trading as" or "doing business as" name) are required to register that fictitious name with the SCC. Even if your business is organized outside of Virginia—a "foreign" business entity—you must also make certain filings with the SCC before doing business in Virginia.

For more information: Office of the Clerk, State Corporation Commission (scc.virginia.gov)

☐ **Obtaining a Taxpayer Identification Number (TIN).** Your TIN is used to identify your business in federal and state tax filings, but it also serves as an identifier for many other purposes, including establishing your records at DMV. Depending on the nature of your business, you may be able to use a Social Security Number as your TIN. In other cases, you may need to obtain a Federal Employer Identification Number (FEIN) from the Internal Revenue Service.

For more information: Internal Revenue Service (irs.gov)

☐ **Obtaining a US Department of Transportation (USDOT) number.** To process your application, DMV will need your USDOT number (if you are required to have one) or the USDOT number of the motor carrier responsible for safety that holds your lease agreement.

You are required to register with the Federal Motor Carrier Safety Administration (FMCSA) and obtain a USDOT number to operate a vehicle in interstate commerce that:

- has a gross vehicle weight rating or gross combination weight rating, or gross vehicle weight or gross combination weight, of 10,001 pounds or more, whichever is greatest; or
- is designed or used to transport more than 8 passengers (including the driver) for compensation; or
- is designed or used to transport more than 15 passengers, including the driver, and is not used to transport passengers for compensation.

Also, anyone transporting hazardous materials that require placarding of the vehicle must register, even if the vehicle is being operated entirely intrastate. (Other than for hazardous materials, Virginia does not require a USDOT number for carriers exclusively operating intrastate.)

For more information: Federal Motor Carrier Safety Administration (fmcsa.dot.gov)

☐ **Obtaining federal operating authority (MC number).** Any motor carrier required to have a USDOT number is also required to obtain an MC number from FMCSA if they receive compensation for:

- transporting passengers, or arranging for their transportation, in interstate commerce; or
- transporting federally regulated commodities, or arranging for their transportation, in interstate commerce.

However, those who operate exclusively within a federally designated "commercial zone" are exempt from the requirement to have federal operating authority. Also, federal operating authority is not required to transport passengers for hire within the Metropolitan Area around Washington, DC, but such transportation may require a certificate from the Washington Metropolitan Area Transit Commission, as explained below.

For more information: Federal Motor Carrier Safety Administration (fmcsa.dot.gov)

☐ **Obtaining other required operating authority.** You may need other operating authority if, in addition to your interstate operations, you either (a) transport passengers or freight for hire point to point within Virginia, or (b) transport passengers for hire in the "Metropolitan District," which is those parts of Virginia, Maryland, and the District of Columbia that are subject to the jurisdiction of the Washington Metropolitan Area Transit Commission (WMATC).

For more information: For transporting passengers or freight intrastate within Virginia, see the *Virginia Motor Carrier Manual* (DMV 248); for transporting passengers within the Metropolitan District, contact the Washington Metropolitan Area Transit Commission (wmatc.gov)

International Registration Plan (IRP)

What is it? IRP is an agreement among the lower 48 US states, DC, and the 10 Canadian provinces for registering fleets of vehicles that travel across jurisdictional lines and thus are required to pay split or "apportioned" registration fees based on the distance traveled in each jurisdiction.

IRP simplifies the process of calculating and paying those fees by having you report all your information to a single base jurisdiction, which is the jurisdiction where you have either residence or an established place of business. You report your fleet's total distance over a 12-month reporting period, and divide that total distance by the distance traveled in each jurisdiction to calculate the fraction ("apportionment percentage") of apportionable fees that you owe to each jurisdiction. (When you're getting started and have no distance to report, fees are based on the average apportionment percentages of all fleets based in Virginia.) You then pay all of those fees to your base jurisdiction, which in turn distributes the money to the jurisdictions in which you operated.

Who needs it? Registration under IRP is required for any motor vehicle operating across jurisdictional lines that is used to transport passengers for hire or that is designed, used, or maintained primarily to transport property, and:

- has 2 axles and a registered gross vehicle weight or actual weight in excess of 26,000 pounds; or
- has 3 or more axles, regardless of weight; or
- is used in combination and the actual weight of the combination exceeds 26,000 pounds.

Are there any exceptions? Yes, the following vehicles are not required to have apportioned registration:

- government-owned vehicles
- trailers and semi-trailers
- vehicles displaying restricted plates such as equipment, dealer or farm plates if operated on an interstate basis
- recreational vehicles, such as motor homes, that are not used in connection with a business
- tow trucks or wreckers displaying Virginia Tow Truck For-Hire plates on an interstate basis into North Carolina, Maryland, and/or Tennessee, if only vehicles or parts of vehicles are being transported
- vehicles operated into Tennessee in interstate commerce less than 10 miles per trip from the Virginia border

How to Apply? To apply for a new IRP account, please complete the IRP 1A application. If you prefer to apply electronically, visit VIIM.dmv.virginia.gov and select the link for the IFTA/IRP electronic application.

Once your IRP account has been created, you can either request access to the VIIM System or submit the IRP 1B application to create your fleet and add vehicles. This process will calculate the fees owed to each jurisdiction and provide an invoice. After paying the invoice, you will receive your cab card and license plates.

For More Information:

- All applications are available online at www.dmv.virginia.gov under the Forms section.
- Access information for the VIIM System is available at www.dmv.virginia.gov under the VIIM System section.
- For details about the International Registration Plan, Inc. (IRP), visit www.irponline.org.

Some Key Terms and Concepts in IRP

IRP has its own terminology, which you should get to know. Below are definitions (taken directly from the definitions section of the International Registration Plan) of some terms used in this brochure and elsewhere in DMV's IRP applications and publications.

Apportionable Fee. Any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.

Apportionment Percentage. The ratio of the distance traveled in the Member Jurisdiction by a Fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

Base Jurisdiction. The Member Jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Established Place of Business. 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 17 business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have landline telephone service at the physical structure. Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Rental Fleet. Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

Reporting Period. The period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year 24 begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

Residence. The status of an Applicant or a Registrant as a resident of a Member Jurisdiction

Restricted Plate. A plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate.

Total Distance. All distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and interjurisdiction-al, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.

International Fuel Tax Agreement (IFTA)

What is it? As a motor carrier you are required to pay taxes on the fuel you use when traveling in a jurisdiction, even if you purchase and pay taxes on that fuel in another jurisdiction. IFTA simplifies the reporting of taxes owed on fuel use, and of tax credits earned on fuel purchased at the pump, for carriers who travel in more than one IFTA member jurisdiction (the lower 48 US states and the 10 Canadian provinces). As with IRP, under IFTA a motor carrier reports all its information and makes all its payments to a single base jurisdiction, which then distributes the money to all the jurisdictions in which the carrier has traveled. Generally, carriers licensed under IFTA report their fuel and travel information in quarterly tax returns.

Who needs it? You need an IFTA license if you intend to operate a qualified motor vehicle across jurisdictional lines. Qualified motor vehicles include:

- vehicles that have 2 axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds; or
- vehicles that have 3 or more axles regardless of weight; or
- vehicles used in combination with a combined gross weight (registered weight) over 26,000 pounds

Are there any exceptions? In Virginia, the following are not subject to the fuel use tax under IFTA:

- recreational vehicles, such as motor homes used exclusively for personal pleasure
- vehicles owned and operated by federal, state, or local governments (vehicles operated by government contractors are *not* exempt)
- vehicles or equipment such as well drills and cranes, if not required to display license plates and moved under a special oversize/overweight permit (vehicles operated under an equipment plate are not exempt)
- vehicles owned by a licensed motor vehicle dealer that are operated without compensation for purposes related to sale or for demonstration

Note that the same exceptions may not apply in other jurisdictions.

How to Apply? To apply for a new IFTA account, please complete the RDT 120 application. If you prefer to apply electronically, visit VIIM.dmv.virginia.gov and select the link for the IFTA/IRP electronic application. Once your IFTA account has been created an invoice is generated, you can either request access to the VIIM System or submit payment to satisfy the invoice. After paying the invoice, you will receive your IFTA license and decals for your vehicles, which will allow you to travel in all IFTA member jurisdictions.

For more information:

- All applications are available online at www.dmv.virginia.gov under the Forms section.
- Access information for the VIIM System is available at www.dmv.virginia.gov under the VIIM System section.
- For details about the International Fuel Tax Agreement, Inc. (IFTA), visit www.iftach.org.

Unified Carrier Registration (UCR)

What is it? UCR is a federal program that requires those who operate commercial vehicles in interstate or international commerce to register their business with the state where the business is located and to pay an annual fee based on the size of the fleet.

Who needs it? Generally, anyone who uses one or more motor vehicles principally to transport passengers or cargo in interstate or international commerce, if the vehicle:

- has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater; or
- is designed to transport more than 10 passengers (including the driver); or is used in transporting hazardous materials in a quantity requiring a placard

When is it needed? After you have applied for a USDOT number, and before you begin interstate or international operations.

Are there any exceptions? If you only operate as a private carrier of passengers you are not required to register. Fire trucks and emergency vehicles are also exempt.

For more information and to apply: Unified Carrier Registration Plan (ucr.gov).

Heavy Vehicle Use Tax (HVUT)

What is it? HVUT is a federal excise tax paid each year on highway vehicles with a gross weight of 55,000 pounds or more. The tax is paid to the US Treasury with the filing of IRS Form 2290.

Who needs it? Anyone who operates on the highway a vehicle that is subject to the tax. DMV is required to obtain proof of payment of HVUT when you apply for registration (including renewal), or within 90 days thereafter. The proof may be either a copy of the receipted Schedule 1 (the vehicle list included in Form 2290) returned to you by the IRS, or a complete copy of your signed Form 2290, including Schedule 1, together with proof payment was made to the IRS (such as a canceled check or receipt).

DMV will not require proof of payment of HVUT if you present a bill of sale or similar document showing that you acquired the vehicle during the 60 days before the date of your application for registration.

When is it needed? Form 2290 must be filed by the last day of the month following the month the vehicle is first used on the highway.

Are there any exceptions? Yes; see the IRS instructions to Form 2290 for a complete list of exemptions.

HVUT is not levied on trucks used for 5,000 or fewer miles or agricultural vehicles used for 7,500 or fewer miles on public highways, but those vehicles still must be listed as "tax-suspended vehicles" (Category W) on Schedule 1.

For more information: Internal Revenue Service (irs.gov)

Need More Help?

The *Virginia Motor Carrier Manual* (DMV 248, available at dmv.virginia.gov) provides additional detail about the programs covered in this brochure as well as other programs that apply to motor carrier operations. You can also email questions about IFTA or IRP to iftairp@dmv.virginia.gov, and your questions about UCR and HVUT to mcsonline@dmv.virginia.gov. You may contact a DMV Motor Carrier Services representative by telephone at (804) 249-5140 (voice) or (800) 828-1120 or 711 (TTY).