



**STATE OF DELAWARE**

# **INTERNATIONAL REGISTRATION PLAN**



**INTERNATIONAL REGISTRATION PLAN  
STATE OF DELAWARE  
MANUAL**

This manual has been prepared as a guide to securing apportioned registration in Delaware and should provide the basic information needed when preparing applications for annual registration.

**Delaware Office Location**

**Website**

<https://WWW.DMV.DE.GOV/VEHICLESERVICES/MC/index.shtml>

**Physical Address**

Motor Carrier Services Section  
303 Transportation Circle  
Dover, DE 19901

**Mailing Address**

Motor Carrier Services Section  
P.O. Drawer E  
Dover, DE 19903

**Telephone**

(302) 744-2702

**Fax**

(302) 739-6299

**Email**

[DOT.MotorCarrier@Delaware.Gov](mailto:DOT.MotorCarrier@Delaware.Gov)

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# INTERNATIONAL REGISTRATION PLAN

## **BACKGROUND**

The International Registration Plan, known as IRP, is a registration reciprocity agreement among states of the United States and provinces of Canada providing for payment of license fees on the bases of total distance operated in all jurisdictions. The unique feature of this Plan is that, even though license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one license plate and one cab card is issued for each fleet vehicle when registered under the Plan.

Delaware became a member of the IRP effective January 1, 1995.

The reciprocal agreement known as the “Plan” and the Historical notes can be found at [www.IRPOnline.org](http://www.IRPOnline.org)

### **What is IRP?**

The fundamental principle of the Plan is to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of Fleets of Apportionable Vehicles and the recognition by each Member Jurisdiction of the registration of Vehicles apportioned by other Member Jurisdictions, thus contributing to the economic and social development and growth of the Member Jurisdictions.

Registration of vehicles that must travel in two or more member jurisdictions. All jurisdictions have agreed to allow one jurisdiction to collect the registration fees (apportioned fees) at one time and divide them among the other IRP jurisdictions according to:

- Percentage of mileage/distance traveled in each jurisdiction
- Vehicle identification information
- Maximum weight

### **What is an apportionable vehicle?**

You must obtain apportioned registrations for your fleet if you operate in Delaware and any other IRP jurisdiction. Apportionable Vehicle means any vehicle, which operates or intends to operate in two or more member jurisdictions that allocate or proportionally register vehicles. These vehicles are used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property and:

- is a power unit having two axles and a gross vehicle weight or registered weight in excess of 26,000 pounds, or 11,793.401 kilograms; or
- is a power unit having three or more axles, regardless of weight; or
- is used in combination when the weight of such combination exceeds 26,000 pounds or 11,793.401 kilograms gross vehicle weight.

Vehicles or combinations thereof, having a gross vehicle weight of 26,000 pounds or 11,793.401 kilograms or less, two axle vehicles, and buses, used in transportation of chartered parties may be proportionally registered at the option of the registrant.

## **Exemptions**

These vehicles do not need to be licensed with apportioned registration:

- Government owned vehicles
- Vehicles used for pickup and delivery within cities
- Buses used to transport chartered groups and/or school buses engaged in school related activities.
- Recreational vehicles, (defined as a vehicle used for personal pleasure or travel by an individual or his family)
- Trailers or semi-trailers
- Vehicles displaying a restricted plate. (FT, RV, State/County/City owned, Dealer plates used to transport vehicles for resale, Antique plates, transport plates i.e., mobile/modular homes towed behind a tractor)

Delaware has determined “FT” tagged vehicles qualify “Restricted Plate” status under IRP. Article II, Section 250, of the International Registration Plan defines restricted plate as one that has time (less than a registration year), geographic area, and distance or commodity restrictions. Also, the carrier must comply with Delaware law (21DelCodec21SS 2113(1)), which states: “Farmers may qualify for reduced registration fee for “FT” tags if they derive 70% or more of their income from the farm. The truck must be used exclusively in the operation of the farm. Farmers cannot hire or rent the farm truck or permit the truck to be used for hauling merchandise, farm products or items whatsoever under rent, hire or for pay, or shall use such motor farm trucks for any use except in the operation of the farms owned or rented by the registered owner of such trucks or in aid of and assistance to other farmer for harvest purposes.”

Article I, Section 108 of the IRP, states: “It is the purpose of this agreement to grant reciprocity to apportioned fleets of vehicles, and to provide for the continuance of reciprocity granted to those vehicles that are not eligible for apportioned registration under the terms of this agreement.”

## **Established place of business**

Established Place of Business means a physical structure owned, leased or rented by the fleet registrant. The physical structure shall be designated by a street number or road location, be open during normal business hours, and have located within. The Plan permits each Jurisdiction to demonstrate what they determine as proof. Delaware requires the following to qualify:

- if the Applicant is an individual, that his or her driver’s license is issued by that Jurisdiction,
- if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
- that the Applicant’s federal income tax returns have been filed from an address in that Jurisdiction,
- that the Applicant has paid personal income taxes to that Jurisdiction,
- that the Applicant has paid real estate or personal property taxes to that Jurisdiction,

- that the Applicant receives utility bills in that Jurisdiction in its name,

### How fees are apportioned

Here is an example for review on how the registration for a power unit based in Delaware might be apportioned. To give a simplified example of how license apportionment applies to a tractor with a gross weight of 62,000 lb., (Delaware based for hire operator) which operates in Delaware, Maryland, Pennsylvania and Virginia only. The total preceding year's distance for this tractor/trailer was 100,000 with an exact 25,000 miles in each jurisdiction. Under the IRP, the license fees will be computed as follows:

Jurisdiction	Jurisdiction Distance	Percent of Total	Full Yr Fees by Jurisdiction	Apportion Fees
Delaware	25,000	25%	977.60	244.40
Maryland	25,000	25%	992.00	248.00
Pennsylvania	25,000	25%	741.00	185.25
Virginia	25,000	25%	886.00	221.50
Total	100,000	100%		899.15*

\*Plus, trailer registration, and other applicable registration fees, Delaware only.

### Temporary operating authority

Temporary Operating Authority (TOA) are issued for a period of 60 days and the issue date will be the date registration is paid for. If the carrier is in possession of documents to obtain a Delaware title, a TOA cannot be issued.

Requirements before Temporary Operating Authority may be issued:

- Applicant's original application must be completed and on file along with the appropriate information for IRP fees to be computed.
- Vehicle must have completed a DMV inspection and VIN check.
- Copy of vehicle's Bill of Sale showing purchase date.
- Copy of insurance is required.
- Carriers may be required to pay the TOA fee.

### Trip permits

Vehicles not proportionally registered must secure a trip permit for any jurisdiction in which they intend to travel. The trip permit and any other documents needed to have proper authority within that jurisdiction must be carried in the cab of the vehicle before entering that jurisdiction.

Fees and duration of trip permits are dependent upon the registration laws of the particular jurisdiction. Trip permits are intended to be used only occasionally or for emergency need and shall not be used to evade proportional registration.

Trip permits are available from each member jurisdiction and may either be ordered in advance from the jurisdiction for which the permit is needed or obtained from several service agencies. A list can be found on the Delaware Motor Carrier website.

### **Special temporary registration (hunter) (unladen weight) permit**

A permit issued to owner-operators to allow the movement of an unloaded vehicle that does not have a current registration is a Hunter Permit. The Hunter Permit may be obtained from the Dover IRP office. This permit will enable the carrier to search for a job either interstate or intrastate, with his/her unloaded commercial vehicle.

## **DELAWARE REQUIREMENTS**

### **Base jurisdiction**

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

Before a vehicle may be registered with IRP in Delaware, the carrier must:

- Have an established place of business in the state/jurisdiction. An “established place of business” in Delaware means a physical structure owned, leased, or rented by the fleet registrant. This location cannot be a P.O. Box number, virtual office or registered agents’ office.
- Have a person or persons conducting the fleet registrant’s business in the location during normal business hours.
- Have distance accrued in Delaware by the fleet.
- Have operational records of the fleet maintained or made available in Delaware.
- Must submit three pieces of mail from different sources in the envelope not postmarked over 60 days. See the new application checklist for the most up to date requirements.

### **Vehicle title**

To register a vehicle with Delaware IRP a title is required. Carriers must establish an IRP account prior to having title work completed

## **GENERAL INFORMATION**

Under the International Registration Plan, Delaware registrants operating apportionable vehicles into or through, one or more member jurisdictions shall each year file with the Motor Carrier Services Section, a uniform application for each apportionable fleet. All applicants for proportional registration shall submit an application in such a manner as the Commissioner may require and on such forms as the Commissioner shall furnish. A complete vehicle description of power units, and other information as required, shall be listed on each uniform application.

Each Motor Carrier must have a Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance displaying the NAIC code, on file with the Motor Carrier Services Section before an apportion registration can be purchased. Proper limits of insurance coverage must be in force at all times. Bobtail and Non-trucking insurance is not acceptable for registering or renewing registration.

Each application shall contain a uniform distance schedule reflecting actual fleet miles traveled, intrastate and interstate, during the period July 1, through June 30 preceding the year for which registration is sought.

Each application shall contain a uniform weight schedule listing units and the registered weights to be shown on the cab card (registration card), for each jurisdiction in which apportionment is requested.

Registrants desiring to register vehicles in excess of combined gross weight of 55,000 pounds or more in any state listed on the cab card must present proof of payment of the Federal Heavy Vehicle Use Tax. Proof of payment is the original or a photocopy of the receipted Schedule 1 (Form 2290) or if not available, a copy of the Form 2290 with Schedule 1 with a photocopy of the front and back of the canceled check covering the payment to the Internal Revenue Service.

Delaware will issue a base "apportioned" license plate and cab card. The cab card will identify the vehicle for which it is issued; indicate the jurisdictions in which the vehicle has been apportioned and show the weight and classification for which registered.

The cab card shall be carried in the vehicle for which it has been issued at all times.

### **Tow trucks**

Tow trucks are considered fully registered at the weight of the fully equipped wrecker. As of May 1, 1995, The Department of Transportation and Public Safety have issued a Policy Directive for Tow Trucks. The Policy Directive states: "The Department of Transportation and the Department of Public Safety have jointly determined that all tow trucks/wreckers operating under the International Registration Plan (IRP) and displaying a "C" or "CL" apportioned license plate, or its equivalent shall be considered a RESTRICTED TAG and would only be required to register that vehicle for the weight of a FULLY EQUIPPED WRECKER. All non-qualified IRP tow trucks/wreckers who operate those same vehicles intrastate shall comply with existing weight laws enumerated in Title 21, Delaware Code."

## **Federal heavy vehicle use tax**

Due to a federal law, proof of payment for the Federal Heavy Vehicle Use Tax (HVUT) is required when licensing vehicles that are 55,000 pounds or more or combined gross weight. Proof is not required on new or used units begin titled and registered within sixty (60) days of the date shown on the bill of sale.

Acceptable proof of payment is a copy of the receipted Internal Revenue Service (IRS) Schedule 1 (Form 2290) listing your equipment by vehicle identification number.

In lieu of a Receipted IRS Schedule 1 (Form 2290), a copy of your Form 2290 (with Schedule 1) and copies of both sides of the canceled check will be acceptable as proof of payment.

If you use owner/operators, copies of their receipted Schedule 1 (Form 2290) must be included, or a copy of their Form 2290 (with Schedule 1) and copies of both sides of their canceled check. This information must accompany your application, or the application will be returned. Questions regarding this tax should be directed to the Internal Revenue Service.

## **Proof of financial responsibility (Liability Insurance)**

Current proof of financial responsibility must be submitted with an application for initial registration, renewal of registration or transfer of registration. This requirement is mandatory regardless of whether registration is accomplished in person or by mail.

Evidence of financial responsibility is a liability insurance card issued to the policyholder by the insurance company. This card should contain the National Automobile Insurance Commissioner Code. The individual or company account name (legal business name) must appear on the insurance card.

## **APPLICATIONS**

### **Renewals**

If you were registered in the previous year, renewal notices will be mailed to you approximately forty-five days prior to the expiration date. Renewal notices include a printout, listing your vehicles, previous miles/kilometers and jurisdictions you were registered with in the past year. The renewal must be returned to the IRP office regardless of any changes. Actual distance traveled in each jurisdiction must be provided along. Important items required to complete renewal will be listed on the checklist included in your package.

To ensure receipt of registration credentials before the expiration of your current registration, you should return your renewal billing notice as soon as possible. If there are changes to any fleet, please submit these changes on a supplemental application. A billing notice reflecting the fees for any changes will be sent. A late fee per vehicle will be assessed for renewals received after the registration expiration date.



### **Increasing/decreasing vehicle weight**

Changing a vehicle's weight may be done at any time during the registration year. A Weight Schedule must be completed for both increasing and decreasing weight. If a weight decrease is made during the registration year, no refund will be given. If an increase in weight is made additional fees will be charged.

### **Adding a vehicle (s)**

A vehicle may be added at any time during the registration year. When adding a vehicle to an existing fleet a Weight Schedule and a Units Schedule are required. Title work for the vehicle will have to be processed at DMV. Proof of insurance and inspection are required.

### **Canceling a vehicle (s)**

When canceling a vehicle out of IRP, the IRP office must be notified. The carrier must complete a Units Schedule and surrender apportioned tag at cancellation. Delaware does not refund any unused registration.

### **Exchanging vehicles (s)**

If a new vehicle is purchased during the registration year, it may be exchanged with a vehicle in an existing fleet. Carrier will complete Weight Schedules and Unit Schedules the new vehicle(s). The IRP tag and cab card for the vehicle being cancelled must be turned in at the time of the exchange.

### **Payments**

Do not send payment with your applications, a billing notice will be sent with the amount owed. Payment types are cash, credit card, check and ACH. All payments are payable to:

Delaware Motor Carrier Services Section

### **Lost/stolen credentials**

In order to replace a tag, sticker or cab card, proof of ownership must be made to an IRP office. A fee will be charged for replacement of credentials.

## **FEES, REFUNDS, AUDITS, AND RECORDS**

### **Refunds – delaware applicants**

Refunds of Delaware apportioned registration fees due Delaware registrants will be made under the following circumstances:

- If billing error was made by the Administration.
- If there is a duplication of vehicles apportioned and fees paid twice.
- If applicant purchases full fee plate(s) when apportioned registration is required, partial credit may be applied towards Delaware apportioned fees.
- If an audit of an apportioned carrier indicates an overpayment.
- If the owner of the vehicle entered the armed forces of the United States after such vehicle was registered.
- If the owner of such vehicle is 65 years of age or older and that owner voluntarily surrenders such owner's license.

No refund will be made for apportioned plates turned in prior to payment of any outstanding draft. Delaware will not accept applications for refunds of apportioned registration fees for other jurisdictions. Applications for refund from other jurisdictions must be handled directly between applicant and the other jurisdictions in accordance with their statutes.

### **Distance records**

It is mandatory for registrants registered under the IRP to maintain an adequate distance accounting system. At a minimum, such system must include: 1) Distance data on each individual vehicle; 2) Monthly distance summaries for each vehicle; and 3) Monthly compilation of distance for the apportioned fleet vehicles for months of registration period. A registrant may use odometer, hub odometer or maps in determining distance; however; use of map distance must be via the highways actually traveled-not short line distance.

IRP Registrants must maintain records to support distance allocations for the three previous registration years. Records must include:

- Individual Vehicle Distance Record (IVDR) for each vehicle registered in the IRP. The IVDR'S must include at a minimum:
- Header that must include:
  - vehicle identification number or unit number
  - vehicle fleet number
  - registrants name
  - trailer number
  - drivers' name/signature

- Trip and distance information to include:
  - trip beginning and ending odometer/hub odometer readings
  - trip beginning and ending dates
  - trip origin and destination
  - major routes of travel
  - distance assigned to or allocated to each IRP jurisdiction reconciled by trip to the odometer/hub odometer total trip distance. Distance generation systems, maps, odometers and hub odometers are all acceptable means of determining jurisdictional distance – subject to audit.
- Distance summaries prepared monthly by unit, by jurisdiction.
- Any and all lease contracts or agreements in effect.
- Any and all trip permits purchased during the record year.
- Other records such as dispatch records, DOT logs, tax returns and maintenance records.

Every registrant subject to licensing or registration and audit shall retain all pertinent licensing and registration documents, books, operational distance/equipment records, tax returns, applications and all supporting records and documents on which an application for licensing or registration is based for a period of three full registration years. For example, an application for registration commencing February 15, 2001, and ending February 14, 2002 would be based on records for the period July 1, 1999 through June 30, 2000; these records must be preserved and maintained through February 14, 2005. These records shall be made available to the Commissioner at his request. These records shall at all times during the business hours of the day be subject to audit.

All necessary information need not be contained in a single source document; however, the IVDR must be maintained so the continuous movement of each apportioned vehicle can be audited, i.e., source documents used to produce the summary should be filed either in chronological order or by vehicle unit number. Registrants shall maintain a record (in sufficient detail) from which any unaccounted-for time lapse of vehicle movement can be explained. This will permit auditors to satisfy themselves that all distance is properly recorded and accounted for.

In recording the actual distance of an apportioned vehicle, the registrant must record all movement (interstate and intrastate) including loaded, empty, deadhead and/or bobtail distance. Distance operated under trip permit and/or trip lease must be included.

**\*\*Motor bus apportionment determination of distance.** The Apportionable Fees of a Fleet that is involved in a Pool may be calculated using Apportionment Percentages or, in the alternative, at the option of the Applicant, the Apportionment Percentage 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 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.

## **AUDIT**

The purpose of motor carrier auditing under the IRP is to protect the integrity of the vehicle registration laws of all jurisdictions a party to the IRP and to insure equitable treatment of all motor carriers subject to the IRP. In accordance with the purpose and principles of the IRP, in providing for the efficient use of the jurisdictions' highway systems, it is incumbent upon each jurisdiction to meet its obligations under the provisions of the IRP (i.e., proportional registration of commercial vehicles). This is accomplished by ensuring proper documentation of registrant distance operated, and official examination and verification of the appropriate records of all interstate carriers, as prescribed by Articles XV, XVI, and XVII of the IRP Articles of Agreement and the Audit Procedures Manual.

Under the provisions of Article XIV of the IRP, each base jurisdiction shall audit the apportioned applications and supporting documents of the registrants displaying apportioned base plates from their jurisdiction. Each fleet registered by your company is treated separately, for audit purposes. If one or more fleets registered by your company is selected for audit, such audit may cover three registration years, two registration years, or one registration year. Upon completion of any such audit, our office shall notify all other member jurisdictions in which the audited fleet operated of any deficiencies in your record keeping system or changes in the distance reported on the registration application.

### **Audit notification**

This office may request an audit at any time. Your company will be notified in writing at least 30 days in advance of the date selected for audit; however, if there is sufficient cause, an audit may be conducted without advance notification. In the initial written notification, you will be advised of the fleet and mileage year(s) to be audited, the type of records to be audited, the person(s) conducting the audit, and the scheduled date(s). This initial contact will ensure that the appropriate company representative is available, that the requested records are available, and that the audit date is acceptable.

### **Follow-up notices of audit**

Follow-up contact will be made via telephone by the assigned auditor, who will send a follow-up letter confirming the conversation, the audit date, and the specific records requested for audit.

### **Location of the audit site**

Audits may be conducted at any of the following locations:

- Your company's principal place of business;
- Offices of licensing agencies, leasing companies, or service representatives;
- Offices of the State of Delaware; or
- Other locations as agreed upon by your company and the Motor Fuel Tax Administration.

If one or more fleets registered by your company is selected for audit, if it is determined that the records are not located in Delaware, and if it becomes necessary for audit personnel to travel to the place where the records will be made available, your company will be required to reimburse Delaware for all travel-related expenses incurred in the performance of the audit.

## **Audit performance**

Audits of IRP fleet registrations are performed in accordance with the IRP Articles of Agreement, the IRP Audit Procedures Manual, State of Delaware audit policies and procedures, and Generally Accepted Auditing Standards. Audit performance is predicated upon the presentation of complete and organized distance records pertaining to the fleet(s) under audit.

Under certain circumstances, upon jurisdiction approval, an audit may be postponed, and rescheduled at a later date. If such postponement is authorized, this office will send written confirmation of postponement, with a subsequent audit date. If the audit still cannot be accomplished at the time of the second selected audit date, the audit will be canceled, and the Commissioner will authorize determination of assessment based on all available information, up to and including full assessment of 100% base jurisdiction registration fees for each vehicle in the fleet(s) under audit.

Also, an authorized determination of assessment will occur if it is determined that the requested records are not available, are incomplete, or are otherwise unacceptable for audit purposes.

*Any delays or impediments to the completion of the audit process may result in extra fees, penalties, and/or possible suspension of interstate operating credentials.*

## **Audit results**

When an audit is completed, a final letter is sent to your company, identifying the results of the audit, and any systematic recommendations. Notification is also sent to jurisdictions through which your audited fleet traveled.

If it is found that the audited records support the IRP application distance declarations, the notifications will state that no distance changes were made that caused fee adjustments.

If differences between reported and audited distances are identified, and jurisdictional allocation percentage changes occur which cause fee adjustments to one or more jurisdictions, the notifications will identify all audit findings, and fee adjustments that result in jurisdictional assessments/credits. Each jurisdictional adjustment is netted, which may or may not result in a net assessment/credit. If the net assessment/credit is in excess of \$5.00, a notice is sent with the final audit letter.

All audit correspondence will be sent to the address that appears in the records of the Motor Carrier Services Section. If an audit of your company results in an assessment, the above-mentioned notice will be sufficient to establish an assessment billing. Failure to remit any additional registration fees within 30 days of the billing date shall constitute cause for revocation of registration license plated cab cards and interstate travel privileges. A copy of a completed audit may be furnished to all jurisdictions with which the audited fleet's vehicles were proportionally registered.