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# OKLAHOMA CORPORATION COMMISSION

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TRANSPORTATION DIVISION  
IFTA/IRP Section



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Paul Swigart, Director

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## ATTENTION

### NEW IRP APPLICATION “REPROCESSING” FEE

On October 1, 2018 a new \$100 IRP application “reprocessing” fee went into effect. For IRP approved and/or paid applications requiring reversal and correction after that date, a flat \$100 fee will be added to the IRP bill. To avoid this fee, please be sure your application is correct and includes all documentation required/requested. This fee will not be charged on Denied applications.

### NEW APPORTIONED REGISTRATION CMV SERVICE FEE (ARCS Fee)

On March 27<sup>th</sup>, 2018 the Oklahoma Corporation Commission adopted a new Oklahoma apportionable fee to be charged on all vehicles registered under the International Registration Plan. The effective date of the Apportioned Registration CMV Service Fee (ARCS Fee) is October 1<sup>st</sup>, 2018. The fee is \$100.00 on every vehicle registered under IRP for which Oklahoma distance is reported. The \$100.00 apportionable fee is applied against the Oklahoma apportioned percentage. **This fee is charged regardless of the number of months left in the registration year and is NOT eligible for deletion credit.**

This fee is in addition to the current Oklahoma weight fee.

If you have any questions about this fee, please contact Angie Dew at (405) 522-0133 or Reesa Wilson at (405) 521-2363.

OKLAHOMA CORPORATION COMMISSION  
TRANSPORTATION DIVISION IFTA / IRP SECTION

**IRP RENEWAL FOR REGISTRANTS**

**EXPIRING APRIL 30, 2026**

**PLEASE READ THE ENCLOSED INFORMATION CAREFULLY**

Changes have been made to the "Jurisdiction & Mileage" section and the "Schedule B" section.

Enclosed in this packet is the information necessary to renew your IRP registrations which expire April 30, 2026. The Enforcement Date on your cab card is the end of your grace period and **NOT** your expiration date. It is important you file a complete application, Schedule's A, B and **ALL** back-up documentation for your April 2026 renewal no later than 4/30/2026. All applications are processed in the order in which they are received. Hand-delivering your application will not expedite its processing over those post marked on the same, or an earlier date. Applications filed after 4/1/2026 may not be processed until after the enforcement date of 7/1/2026.

You may be subject to a citation if your application is not received in this office before your **EXPIRATION** date. You may continue to operate in the period between the **EXPIRATION** date and the **ENFORCEMENT DATE** only when an application is received in our office prior to the **EXPIRATION** date.

**PENALTY**

Applications, or documents received to complete applications, received on or after **6/1/2026** will be subject to a penalty of \$200.00 or 30% of the Oklahoma portion of the registration fees, whichever is greater. The penalty is applied to each power unit renewed.

**PAYMENTS**

**All payments for IRP bills must be made in the form of certified funds, cash, MasterCard, Discover Card, VISA or ACH (on line only).** Payment must be made in time for credentials to be in vehicles by the enforcement display date. **Extensions will not be issued for renewal vehicles.**

“Fill in the Blank” IFTA / IRP forms, the Estimated Distance Chart and the Average Per Vehicle Distance Chart to be used under FRP are available on the Oklahoma Corporation Commission Transportation Division web site:

<https://oklahoma.gov/occ/divisions/transportation/applications-forms-permits.html>

While you are there, check out the OCC Online system link.

<https://apps.occ.ok.gov/IRPIFTA/>

Click it and you can sign up as an “Existing Account,” answer a few questions, and you can file your Renewal online. You will also be able to submit Add / Delete vehicle applications, Change Weight applications, replace lost tags or make corrected cab card applications. All from the comfort of your office or home computer. Bills for applications can be paid online after your account is set up online.

## **Power of Attorney (POA)**

If a third party is preparing and filing applications on your behalf, you must provide a signed Power of Attorney (POA) authorizing them to do so. The POA must identify the specific person(s) associated with the third party who will have authority to act on your behalf. Without a signed POA, we cannot speak or correspond with the third party about your account.

## **Performance & Registration Information Systems Management (PRISM)**

Oklahoma is a member of the Performance and Registration Information Systems Management (PRISM) program; PRISM is a Federal/State partnership to identify motor carriers with deficient safety records, and to tie a carrier’s safety fitness to the ability to register trucks. PRISM links the Federal Motor Carrier Safety Administration’s (FMCSA) motor carrier safety information with the State’s motor vehicle registration process to achieve two purposes:

1. To determine the motor carrier’s safety fitness prior to issuing a registration plate.
2. To cause the unsafe carrier to improve its safety performance through an improvement process and when necessary, the application of registration sanctions.

The USDOT number is used to identify the motor carrier responsible for safety. The carrier’s safety fitness is checked prior to issuing vehicle registration(s). Unfit or non-compliant carriers may be denied the ability to register their vehicles.

**This means every vehicle in your IRP fleet must provide the USDOT number AND the Taxpayer Identification Number of the carrier responsible for safety of that vehicle. IRP forms require that information. In addition, the carrier must not have been placed “Out of Service” by the Federal Motor Carrier Safety Administration (FMCSA) and must have updated their MCS-150 within 24 months of the effective date of the vehicle registration.**

If it is determined the USDOT number of your carrier responsible for safety has been placed out of service by the FMCSA or is delinquent in their MCS-150 filing, your application for vehicle registration will be denied until those conditions are met. For information on updating your MCS-150 please visit the following web site:

<https://www.fmcsa.dot.gov/registration/registration-forms>

We also require that your Unified Carrier Registration (UCR) is up-to-date. To learn more about UCR call (405) 521-2251 or visit the following web site:

[UCR \(oklahoma.gov\)](http://UCR.oklahoma.gov)

## **SCHEDULE “A” (Vehicle print out)**

**THE SCHEDULE “A” REQUIRES THE REGISTRANT INCLUDE, AT THE VEHICLE LEVEL, THE USDOT NUMBER OF THE CARRIER RESPONSIBLE FOR SAFETY, IF DIFFERENT THAN THE REGISTRANT, AS WELL AS THE FEIN / SSN / TIN ASSIGNED TO THAT USDOT.**

1. Corrections should be made directly on the printout.
2. Credentials for vehicles not to be renewed must be returned when:
  - a. The renewal application is filed, or
  - b. Sign and return the attached affidavit to this office prior to the expiration of the license year. (The form for return of operating credentials is below.) **NO** vehicle may be removed from the renewal fleet **AFTER** the **EXPIRATION DATE** of your registration period without proof of the disposition of the vehicle prior to the expiration date.
3. If the printout lists any vehicle(s) previously deleted, line out the previously deleted vehicle(s) and list the application number(s) where the deletion(s) occurred.
4. **Only** vehicles added after the printout date and are not included on the printout are to be listed on the separate Schedule A (included).
5. Add on vehicles, which are not renewals, must be submitted on a Schedule C and filed as a supplemental application after payment of the renewal application.

6. The Oklahoma Tax Commission Motor Vehicle Division has determined that auxiliary axles, commonly referred to as converter gears, dollies, jeeps and boosters do not meet the statutory definition of either trailer or semi-trailer. Therefore, they are not required to be titled and registered in this state. However, should a registrant, after being advised of the above, still wish to title / register this equipment as a commercial trailer with plans to pull this equipment into another state that may require registration, the registrant will be allowed to do so.

## **Jurisdiction and Mileage**

Beginning with Renewals and New Accounts effective 1/1/2015, The International Registration Plan (IRP) has changed the way in which mileage is reported and how Jurisdictions are displayed on the cab card. You will enter the distance accumulated during the July through June distance reporting period as you normally would. However, when you receive your cab card(s) you will notice all Jurisdictions are listed. This means you can travel through/to any Jurisdiction you wish during the year. This will eliminate the need to add Jurisdictions during the year or the use of estimated miles. One change is, you will need to include at least the Declared weight (GVW) in all the jurisdictions unless a higher weight is needed.

If you are new to IRP, you will not have accrued mileage in any jurisdiction during the July through June distance reporting period, thus your fees will be based on the "Average Per Vehicle Distance Chart" for every jurisdiction.

## **FILLING OUT THE SCHEDULE "B" (Mileage)**

1. Place an "A" in the box immediately to the left of the Jurisdiction(s) in which the vehicle(s) have traveled and accrued actual distance during the July through June distance reporting period. Place the actual distance in the box to the right of the Jurisdiction(s).

The distance reporting period is the twelve (12) consecutive months before July 1st of the year before the year registration is sought.

**You must use the distances accrued during the distance reporting period of  
July 1, 2024 through June 30, 2025**

2. If you have not accrued mileage in **ANY** jurisdiction during the reporting period, write across the Schedule B in Large Letters: "No Distance Accrued" and your fees will be based on the "Average Per Vehicle Distance Chart" for every jurisdiction

# General Requirements

1. Completed printout (with changes). Please provide a contact telephone number.
2. Provide proof of Financial Responsibility
  - a. Operating Authority number (MC Number) or if the registrant leases their vehicular equipment with a driver to a carrier, the registrant will use the Carrier's Authority number for proof of Financial Responsibility. A copy of the lease must be included with this application. (No CFR compliance analysis is conducted on the leases provided)
  - b. Oklahoma Security Verification form which contains the following:
    - 1) Name and address of the insurance company.
    - 2) The name and address where security may be verified, if other than insurance company.
    - 3) Name of insured.
    - 4) Notice that an owner's policy has been issued pursuant to Compulsory Insurance Law of Oklahoma.
    - 5) Year, make and at least the last three (3) digits of the VIN of each insured vehicle unless the form shows "**FLEET COVERAGE.**"
    - 6) Inclusive dates the liability policy is in effect - the date of application must fall within these dates.
    - 7) A warning to the vehicle owner about the state law requiring one (1) copy of the verification form to be surrendered upon registration and one (1) copy to be carried in the vehicle.
3. Proof of Payment of the Federal Heavy Vehicle Use Tax (if applicable) with a receipted July 2025-June 2026 Form 2290. The IRS will no longer be mailing out HVUT Form 2290 tax forms to taxpayers. The IRS took this step due to continued growth in electronic filing and an effort to reduce costs. Additional information can be found on the IRS website at:

<https://www.irs.gov/instructions/i2290>
4. Provide the USDOT number of the motor carrier responsible for safety on the IRP application. **If you have a "Carrier" USDOT, we will require that your UCR and MCS-150 be up to date.**

For more information you may go to:

<https://oklahoma.gov/occ/divisions/transportation/trucking/occ-transportation-division-ucr-page.html>

or contact OCC Requirements section 405-521-2251.

In addition to the General Requirements, there are requirements for Established Place of Business or Residency. Each has additional requirements set out below.

## **ESTABLISHED PLACE OF BUSINESS**

Applicants or Registrants wishing to register their vehicles in Oklahoma may do so as long as:

1. The Applicant or Registrant has an Established Place Of Business in Oklahoma proven by a physical structure with a street number or road location and open during normal business hours. Proof of a physical structure are:
  - a. A current real estate tax bill; or
  - b. Photocopies of rent receipts or mortgage payments showing the business address; or
  - c. A current rental contract and an original power of attorney if the contract is signed by someone other than the Applicant or Registrant; or
  - d. Proof of insurance coverage on the structure.
2. Person or persons, in permanent employment by the Applicant or Registrant, conducting the trucking-related business of the Applicant or Registrant. The Applicant or Registrant must submit a Federal Identification or other identification number and have an Oklahoma payroll Withholding account; and
3. The Operational Records of the Fleet are maintained or can be made available in Oklahoma; and
4. The Fleet to be registered accrues distances in Oklahoma.

The Applicant or Registrant cannot use a registration agent or its employees as the presence of a person or persons in this State conducting the Applicant's or Registrant's business.

## **ESTABLISHING RESIDENCY FOR REGISTRATION**

1. An Applicant who has no established place of business in **ANY** IRP Jurisdiction may register in Oklahoma once the applicant can prove to the satisfaction of the Oklahoma Corporation

Commission the applicant is a **resident** of the State of Oklahoma. An Applicant may register in Oklahoma, provided the applicant can furnish a street address, a contact telephone number, and satisfactorily demonstrate the Applicant is indeed a resident of the State of Oklahoma and can be located in Oklahoma for purposes of audit.

2. The physical address in Oklahoma must be the street address where the Applicant's records are maintained or where the records will be delivered for the purpose of audit. An Applicant may not utilize the physical address of a registration agent to satisfy the requirement of a physical address in Oklahoma.
3. The Applicant must submit an Oklahoma Driver's license or Oklahoma ID and documentation that indicates the Applicant can be located in Oklahoma for purposes of audit. Documentation acceptable to meet this requirement includes, but is not limited to any two of the following:
  - a. Proof of Oklahoma residency, such as Current Oklahoma Income Tax filing, Proof of an Oklahoma homestead exemption, or other bona fide residency documentation;
  - b. Ownership of real property in Oklahoma.
4. If the Applicant is a Corporation or LLC, documentation acceptable to meet this requirement includes, but is not limited to any three of the following:
  1. Filings with the Oklahoma Secretary of State showing the Applicant Corporation, is incorporated or registered to conduct business as a foreign corporation in Oklahoma.
  2. If the Applicant is a corporation or LLC, that the principal owner or single member (as evidenced by the Articles of Organization) is a resident of Oklahoma.
  3. The Applicant Corporation's federal income tax returns have been filed from an address in Oklahoma.
  4. Local or State tax filings or real estate tax bill for the Applicant.
  5. A local utility bill in the name of the Applicant.
  6. Other evidence of bona fide residency for the corporation.
7. The applicant has a vehicle titled in Oklahoma in the applicant's name.

The Transportation Division shall make its decision on whether the Applicant has met its burden of proof based on the totality of the evidence presented. Those applicants filing as a **RESIDENT** of the State of Oklahoma under this section shall complete the following sworn statement.

## **STATEMENT OF NO ESTABLISHED PLACE OF BUSINESS IN ORDER TO REGISTER UNDER IRP AS AN OKLAHOMA RESIDENT**

Registrants wishing to base-plate in Oklahoma using the residency rules, must state to the Oklahoma Corporation Commission (OCC) that the registrant does not have an established place of business (as defined in OCC rule 165:30-19-5), in ANY IRP Jurisdiction.

Reading and signing the statement below under penalties of perjury will allow the registrant to base-plate in Oklahoma using the residency rules.

I state under penalty of perjury under the laws of Oklahoma that the registrant identified in this application does not have an established place of business as defined in the OCC rule (165:30-19-5), in any International Registration Plan (IRP) Jurisdiction.

I understand that this statement is made under penalty of perjury and if shown to be false will result in forfeiture of any credentials issued to the registrant and possible prosecution.

Registrant: \_\_\_\_\_

By: \_\_\_\_\_ Date \_\_\_\_\_  
Signature

Place of execution: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_

**NEW FOR 2016**

**BUSES AND MOTORCOACHES MUST REGISTER UNDER THE  
INTERNATIONAL REGISTRATION PLAN (IRP)**

Effective January 1, 2016, all Charter Buses operating in interstate commerce will be required to obtain IRP registration or purchase trip permits for each jurisdiction in which their charter buses will incur mileage.

Carriers subject to this new requirement can apply for IRP registration anytime before January 1, 2016. IRP registrations do not have fixed expiration dates, therefore your new expiration date will be based upon when you register your vehicles. As an example, if you register your vehicles with IRP in November 2015, your new expiration date will be October 2016.

For regular route passenger carriers, 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.

## **RETURN OF OPERATING CREDENTIALS**

I, the undersigned, do hereby certify, under penalty of perjury, to the Oklahoma Corporation Commission Transportation Division that registration cab cards and license plates for deleted equipment, and not returned with this application or by the expiration date, have been; Lost, Stolen, or Destroyed.

I understand that this statement is made under penalty of perjury and if shown to be false may result in the forfeiture of any credentials issued.

Account # \_\_\_\_\_

Name \_\_\_\_\_  
Registrant \_\_\_\_\_

Signature \_\_\_\_\_

## NOTE

Effective July 1, 2013, the following amendments to the International Registration Plan (IRP) will go into effect. The items listed below are some of the major implications.

### Article X: Records & Audit

- **1005: Adequacy of Records** – defines the purpose for which Registrants are required to keep Records: to allow the base jurisdiction to (1) verify the distances a Registrant has reported on its application, and (2) evaluate the Registrant's distance accounting system. If the Records made available by a Registrant for audit are (a) sufficient and (b) appropriate for these purposes, they are deemed to be adequate.
- **1010: Contents of Records** - Records containing the items listed in this section shall be accepted by the base jurisdiction as adequate under section 1005.
  - **For Records produced by a means other than a vehicle tracking system,**
    - the beginning and ending dates of the trip to which the Records pertain
    - the origin and destination of the trip (city & state)
    - the route of travel
    - the beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the trip
    - the total distance of the trip
    - the distance traveled in each jurisdiction
    - the Vehicle Identification Number or vehicle unit number
  - **For Records produced wholly or partly by a vehicle tracking system, including a system based on global positions system (GPS),**
    - the original GPS or other location data for the vehicle to which the Records pertain
    - the date and time of each GPS or other system reading
    - the location of each GPS or other system reading
    - the beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the period to which the Records pertain
    - the calculated distance between each GPS or other system reading
    - the route of the vehicle's travel
    - the total distance traveled by the vehicle
    - the distance traveled in each jurisdiction
    - the Vehicle Identification Number or the vehicle unit number

- **Summaries,**
  - a summary of the fleet's operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each Jurisdiction
  - a summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by the Vehicles in the Fleet during the calendar quarter and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter
  - a summary of the quarterly summaries

**Note:** Summaries **must** be made available for the audit upon due notice and demand by the Base Jurisdiction.

**Note:** Records which do not contain all of the elements set out in **Section 1010** may still, depending on the nature of the Records and the Registrant's operations, be fully adequate for an Audit.

- **1015: Inadequate Records Assessment –** If the Registrant fails or refuses to make records available for audit, or if the records made available are, as a whole, so inadequate they cannot be audited, the Base Jurisdiction shall impose an assessment in the amount of twenty percent (20%) of the Apportionable fees paid by the Registrant for the registration of its fleet in the Registration Year to which the Records pertain including fees based on estimated distances. For second offenses, fifty percent (50%), and third offenses, one hundred percent (100%).

**If you have any questions please contact:  
IRP/IFTA Audit Section @ 405-521-3036**

**Contact us at:**

**OKLAHOMA IFTA and IRP OFFICES ARE LOCATED:**

**Will Rogers Building  
Oklahoma Corporation Commission  
Transportation Division  
1st Floor – Room 126  
2401 N. Lincoln Blvd.  
Oklahoma City, OK 73105  
405-521-3036**

**Applications for apportioned registration with required documentation may be mailed to the following address:**

**Oklahoma Corporation Commission  
Transportation Division IFTA/IRP Section  
P O Box 52948  
Oklahoma City OK 73152-2948**