

FUEL AND MILEAGE LOGS

Did you know that all miles driven during a quarter must be logged? To assist special fuel users in tracking their miles and fuel, the department has a trip, fuel, and distance record available on our Web site at <http://www.dmvnv.com/pdfforms/mctriprecord.pdf>. Please feel free to download this form and make as many copies as your company requires.

All distance records are required to log the following information:

- Carrier's name
- Vehicle unit number
- Vehicle fleet number
- Date of trip (starting and ending)
- Trip origin (city and state/province)
- Trip destination (city and state/province)
- Beginning Odometer reading (for every state you are entering)
- Ending Odometer reading (for every state you are exiting)
- Route of Travel (highway used for travel)
- Total Miles traveled in each state for that trip
- Grand Total of Miles traveled for that trip
- Total Off-Road Miles traveled

Please note: DOT Hours of Service logs generally do not include all of the required information. However, if they are being used to verify distance, they must be maintained for four (4) years.

All fuel receipts, third party/ vendor statements, or spreadsheets must include:

- The date of purchase
- Invoice number
- Number of gallons purchased
- Type of fuel purchased
- Location of purchase (Supplier name and address, including city and state)
- Price per gallon

The information required for fuel receipts must be pre-printed on the receipt by the fuel supplier at the time of purchase. Handwritten or illegible receipts will not be accepted. If a fuel purchase is prepaid, please be sure to get a printed fuel receipt that shows the information listed above.

A spreadsheet (you still must keep the originals) or third party/ vendor statement detailing your fuel purchases may be submitted in lieu of your fuel receipts if the spreadsheet contains all of the information listed above.

ALL FUEL AND MILEAGE LOGS MUST BE MAINTAINED FOR FOUR YEARS

2017 Nevada Renewal

IMPORTANT! This newsletter contains information, including due dates, that you must know to avoid fines and penalties! Please read carefully before submitting your 2017 renewal!

Renewal Invoices

Are you submitting your renewal and want to know what the cost is before you receive the invoice in the mail? If so, we have great news for you! The Motor Carrier Division can fax or e-mail your invoice to you. To take advantage of this option, please include your email or fax number on the renewal form. The Tax and Licensing Compliance Team will process your request! Please call (775) 684-4711 ext. 1 if you have questions.

See Page 2 for important dates

Not Renewing for 2017? Please Read!

If you are not renewing your account for 2017, **please sign and return the renewal** indicating that your account will not be renewed. **Both license plates and the cab card for each vehicle must be returned no later than ten (10) days after they expire or you may be charged registration fees for those vehicles through the end of the month in which the plates and cab cards are returned. A Lost, Stolen, or Mutilated License Plate Affidavit must be completed if one or both plates are missing.** Paperwork must be submitted timely to avoid fines. Any questions please contact us at (775) 684-4711 ext. 1

See Page 5 for details

Assembly Bill 336 Update

With the passage of Assembly Bill 336 (AB336) during the 2013 legislative session, Motor Carrier registrants will be placed on permanent registration cycle for semi and full trailers. These plates will be non-refundable, non-transferable and will not expire. The registration for semi-permanent trailer plates will cost \$110.00 **plus** applicable fees. Registrants who do not want Permanent Registration **must** register these types of trailers with regular registration.

Reminder on POA's

When signing with a Power of Attorney on Motor Carrier documents sign your name and your relationship to the company. When signing a title, sign the name of the buyer for the company by POA. If you need assistance on learning how to fill out Motor Carrier documents, give us a call and we'll help you as much as possible.

Reminder on IFTA fillings

Please remember you must file your IFTA tax returns even when you have no mileage. Returns with a zero miles, need a written statement as to why no miles were reported for that quarter. Also, if plates were surrendered during the IFTA quarter, you are still responsible to report the quarter in which you turned in the plates.

See Page 2 for due dates

Useful links

Renewal regulations:
www.leg.state.nv.us/nac/nac-482.htm

Renewal forms:
www.dmvnv.com/mcforms.htm
IRP Rules: www.irponline.org
IFTA Rules: www.iftach.org
US DOT #: www.fmcsa.dot.gov
IRS: www.irs.gov

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MOTOR CARRIER DUE DATES

2017/2018 Registration Due Dates

Dates

Due on or before:

*Renewal Information	Date Due
Renewal Paperwork: Oct 1 - Sept 30 Jan 1 - Dec 31 April 1 - Mar 31	9/1/2016 12/1/2016 3/1/2017
1st Installment: Oct 1 - Sept 30 Jan 1 - Dec 31 April 1 - Mar 31	9/30/2016 12/31/2016 3/31/2017
2nd Installment: Oct 1 - Sept 30 Jan 1 - Dec 31 April 1 - Mar 31	12/31/2016 3/31/2017 6/30/2017
3rd Installment: Oct 1 - Sept 30 Jan 1 - Dec 31 April 1 - Mar 31	3/31/2017 6/30/2017 9/30/2017
4th Installment: Oct 1 - Sept 30 Jan 1 - Dec 31 April 1 - Mar 31	6/30/2017 9/30/2017 12/31/2017
Not Renewing for 2017/2018, plates must be returned by: Oct 1 - Sept 30 Jan 1 - Dec 31 April 1 - Mar 31	10/10/2016 1/10/2017 4/10/2017

2017 IFTA Fuel Due Dates

Due on or before:

*Renewal Information	Date Due
Fuel Renewal Paperwork	12/1/2016
4th Qtr 2016 Return and Payment (Oct, Nov, Dec)	1/31/2017
1st Qtr 2017 Return and Payment (Jan, Feb, Mar)	4/30/2017
2nd Qtr 2017 Return and Payment (Apr, May, Jun)	7/31/2017
3rd Qtr 2017 Return and Payment (Jul, Aug, Sept)	10/31/2017
4th Qtr 2017 Return and Payment (Oct, Nov, Dec)	1/31/2018

Note: If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the final due date.
Note: If on installment payments and you decide to turn in your plates, the plates must be turned in before the installment payment is due!

FEDERAL HEAVY VEHICLE USE TAX

All motor vehicles, including farmer/rancher and special mobile equipment, operating at or registered for a gross vehicle weight (GVW) of 55,000 pounds or more **must** show proof of payment of Federal Heavy Vehicle Use Tax per U.S.C. Title 23 Section 141.

Proof of payment or exemption of the Federal Heavy Vehicle Use tax on the IRS Form 2290 must be submitted with your renewal packet or your renewal will **not be** processed and the renewal package may be delinquent.

Note: 2290 forms are due to the IRS no later than the end of August of each year. The IRS no longer sends reminder paperwork out to taxpayers.

You may obtain information and forms by accessing the IRS Web Site at www.irs.gov. See this link for more 2290 e-filing information and new IRS publications on Imported Heavy Vehicles.

***Name and FEIN on IRS Form 2290, Motor Carrier account, title, and insurance must match exactly.**

For the purposes of NRS 366.395:

1. If an envelope containing a tax return is not stamped with a cancellation mark by the United States Postal Service or the postal service of any other country, the Department will consider the date of delivery to be the date on which it is received.

***Note: We do not accept Pitney Bowes or Online Postage**

2. If a tax return is hand-delivered or faxed to the Department before the close of the business day, the date of delivery is the date on which it is received, or if it is received after closure, the following business day.

Reminder: All IFTA tax forms and IFTA tax rates can be found on our Web site, at: <http://www.dmvnv.com/mcforms.htm>

No GRACE PERIOD ! If late, penalties, interest and fines up to \$2,500 apply

2017 MOTOR CARRIER RENEWAL FORMS AND ATTACHMENTS CHECKLIST

Motor Carrier forms can be accessed online at www.dmvnv.com/mcforms.htm

Please ensure all of the following forms are included when sending in your completed renewal form, if applicable:

- Completed 2017 Renewal Form - Required with all renewal applications
- Colorado Schedule (form MC007) - Required with IRP accounts
- Credential Return Receipt (form MC021) - If your plates and credentials are not returned to our office no later than 10 days after their expiration, you will be assessed registration and governmental service tax fees
- IRP Registration Certification (form MC040) - Required with IRP accounts
- Registrant/Taxpayer Responsibilities (form MC076) - Required with all renewal applications
- Power of Attorney (form MC078) - Required with all renewal applications prepared by Licensing Agent
- Federal Heavy Vehicle Use form 2290 must be stamped by IRS or watermarked "e-file" - Required for all vehicles with a GVW of 55,000 lbs or more. Farmer/Ranchers and Special Mobile Equipment are **NOT** exempt from this requirement. Required for **ALL** renewal applications with vehicles that qualify
- Vehicle Smog Certificate - Required for Clark and Washoe County; all gas vehicles 1968 or newer and diesel vehicles less than 14,001 lbs
- Farmer/Rancher Affidavit - If changes are made to a Farmer/Rancher vehicle
- Farmer/Rancher Updated Weight Slip - If changes are made to a Farmer/Rancher vehicle

When adding a new vehicle also include the following information and completed forms:

- Vehicle Application Schedule B (form MC003) - Required to add, delete or transfer vehicles
- Proof of Ownership - Current Nevada Registration or Title -or- Out-of-State Titles accompanied by an **original** VIN Inspection
- Proof of Sales Tax payment, with DRS, dealer invoice or lease documents - **MUST** show sales tax has been collected or the breakdown of sales tax collection in the lease or sales tax will be collected according to your county rate
- Nevada** Evidence of Insurance - Insurance Company must be licensed to do business in Nevada and name on the insurance **MUST** match registered name. Temporary insurance will result in temporary registration for 30 days. "Accord" or binders are not taken as proof of insurance.
- Federal Heavy Vehicle Use (form 2290) **MUST** be stamped by IRS or watermark "e-file". Required for all vehicles with a GVW of 55,000 lbs or more. Farmer/Ranchers and Special Mobile Equipment are **NOT** exempt from this requirement
- VIN Inspection (form VP15) - **MUST** be conducted by Nevada DMV or Law Enforcement

Renewals and supporting renewal paperwork **must be postmarked by United States Postal Service on or before the due date.**

*****Renewals missing required paperwork, appropriate documentation or signature will be considered incomplete and assessed administrative fines if the problem is not corrected by the due date.**

Please address incoming mail to Nevada DMV Motor Carrier Division (DMVNV Motor Carrier), so we can make sure we receive and process all documents in a timely manner. Failure to submit the renewal and supporting paperwork for each fleet by the due date will result in the assessment of administrative fines as follows:

- **1-7 calendar days** after it is due, an administrative fine of **\$100.**
- **8 -14 calendar days** after it is due, an administrative fine of **\$200.**
- **15-21 calendar days** after it is due, an administrative fine of **\$300.**
- **22 calendar days** after it is due, on or before the expiration, an administrative fine of **\$400.**
- **Received after registration expired**, the administrative fine is **\$500.**

The official regulations can be found at:

www.leg.state.nv.us/nac/nac-482.htm

- It is the carrier's responsibility to provide the Motor Carrier Division with timely address changes and ensure the current mailing address is accurate at the time of renewal each year, so registration packets and invoices can be sent to the carrier via the United States Postal Service. If the carrier does not receive the invoice and/or registration information timely, it is the carrier's responsibility to call and request the registration and/or payment information so there is adequate time to file the information and/or make the payment before the due date. Upon receiving a request for information, the Motor Carrier Division may provide the information via fax, mail, email, or over the phone.
- It is the carrier's responsibility to ensure that the postmark cancellation date is prior to the due date of the registration payment if the payment is being mailed to the Motor Carrier Division. Online or kiosk mailings may not always be canceled by the United States Post Office. We suggest proof of mailing. We only accept post mark and cancellations by a United States Postal Service.

RENEWAL INFORMATION

Please see page 2 for all renewal due dates!

Carefully review the renewal for accuracy and make necessary corrections by placing a single line through the inaccurate information inserting the changes directly below the incorrect area.

****If you have any questions or need help with your renewal forms, you may contact the Department at (775) 684-4711, ext. 1.**

RENEWAL PROCESSING INSTRUCTIONS

1. Verify all equipment registered to your company/business is listed on the renewal notice.
2. (IRP fleets ONLY) Vehicles with a Gross Vehicle Weight of 10,001 lbs. or greater, running interstate operations must have a US Department of Transportation (USDOT) number. If you do not have a USDOT number, contact the USDOT by visiting them online at www.fmcsa.dot.gov, unless you are operating under the USDOT authority of another company.
3. (IRP fleets ONLY) If you operate an IFTA Qualified Vehicle and another carrier files your fuel taxes under their authority, you must submit a letter signed by that carrier yearly, stating they are responsible for filing your fuel tax returns. The letter must include the jurisdiction in which the tax return is filed with and the fuel tax license number. **Additionally, an updated copy of the lease agreement that includes the VIN must be attached.**
4. If someone other than the registered owner will be processing the renewal paperwork, please include an original Power of Attorney form (MC078). The POA is valid until the carrier cancels it.
5. (IRP fleets ONLY) Complete the enclosed *Renewal Mileage Schedule*. The mileage-reporting period for the 2017 renewal is:
July 1, 2015 through June 30, 2016.
 - Include only the miles driven by vehicles that were licensed in this fleet during the mileage reporting period, even if only for a portion of the reporting period.
 - Include any miles for which a temporary trip permit was issued.
 - As of January 1, 2015, estimated distance is no longer allowed.
 - 100% NV based carriers are not required to list miles, but must maintain mileage and fuel records.
6. Vehicles with a combined gross weight of 55,000 lbs. or more (regardless of registered weight) must include proof of payment or exemption of the Federal Heavy Vehicle Use Tax (IRS Form 2290). Agricultural vehicles and Special Mobile Equipment are not exempt from this requirement. **The reporting period is July 1, 2016 to June 30, 2017.**
 - An IRS **stamped copy or e-filed receipt** is considered valid proof. The vehicle identification number must be listed with the weight category. Additionally, the weight category must match the registered weight.
 - IRS telephone number is (800) 829-3676, or you can visit them online at www.irs.gov
 - Name and Federal Employer Identification Number (FEIN) on the 2290 form **MUST match the name on Registration or the name of the lessor.**
7. Farmer/Rancher Affidavit (RD169) and weight certificate is required for all farm vehicles (as defined in NRS 482.036) being changed. These are no longer required for every renewal due to the passage of SB 199. This bill also included a provision to allow Farmer/Rancher vehicles to be weighed at a Certified Scale in addition to a Public Weigh master.

8. An Emission Control Inspection for each gasoline-powered vehicle (1968 or newer) based in Washoe or Clark counties is required, and also for diesel powered vehicles 14,000 lbs. or less. New vehicles are exempt from the Emission Inspection until the third registration year.
9. Sign and date the renewal printout and any notices and documents that are required.
10. Return the entire renewal and all required attachments to the Division. (see checklist page 6) Once the Division has received the complete renewal packet, an invoice will be generated and sent out.
11. If paying by credit card for an installment payment or invoice less than \$10,000, please complete and submit the credit card form (VP-205) after the renewal invoice is received. Credit card payments \$10,000 or more in the aggregate will not be accepted. The Department no longer accepts American Express.
12. Installment payments are due March 31, June 30, September 30 and December 31 or the first business day thereafter if the due date falls on a Saturday, Sunday or Holiday. If you plan to pay by credit card over the fax or by mail we must have it postmarked before 5:00 pm the day that the payment is due. Pursuant to NRS 482.482, if a payment is missed you will be subject to penalties and interest. You may also be assessed administrative fines.

The Department is no longer sending courtesy installment invoices.

ADDING NEW UNITS

1. Complete Vehicle Application – Schedule B
2. Include:
 - Proof of ownership, in the form of at least one of the following:
 - Current Nevada Registration
 - Title
 - Out-of-state title requires an original VIN (Vehicle Identification Number) inspection
 - Proof of sales tax payment –
NOTE: If proof is not submitted, sales tax will be collected. If paid to another state, Nevada will collect the difference if less is collected than the amount Nevada charges. Acceptable proof of payment:
 - Nevada Dealers Report of Sale,
 - Dealer invoice, showing sales tax has been paid
 - Lease documents (must indicate breakdown of sales tax and lease amount)
 - Nevada Proof of Insurance
 - Insurance company must be licensed to do business in the State of Nevada
 - Policy must be in the same name as the Motor Carrier account
 - Proof of insurance must include:
 - Policy Number, VIN, or must state "fleet insurance"
 - Beginning and ending dates
 - Proof of payment or exemption of Federal Heavy Vehicle Use Tax (IRS Form 2290)
 - IRS allows till the end of the following month after first use to file Form 2290
 - Include the vehicle identification number for each vehicle. And weight category filed

DELETING UNIT(S) FROM YOUR RENEWAL

1. To avoid billing for the 2017 registration year, **return both license plates and cab cards to a Motor Carrier office** no later than 10 days after their expiration. If one or both plates are missing, please fill out a Lost, Stolen, or Mutilated License Plate Affidavit (VP202)
2. License plates and cab cards for vehicles, which will be renewed later in the year, must be surrendered no later than 10 days after their expiration to avoid registration fees.

If you are not renewing your account for the year 2017/18, please sign and return the renewal indicating anywhere on the renewal, that your account will not be renewed.