

FACT SHEET



PENNSYLVANIA APPORTIONED REGISTRATION AUDIT

PURPOSE

The International Registration Plan (IRP) is a registration reciprocity agreement among states of the United States and provinces of Canada. This agreement provides for payment of license fees on the basis of fleet miles traveled in a jurisdiction.

Under this program, the interstate carrier is required to file an application with the jurisdiction where the carrier has an established place of business. When the application is processed, the base jurisdiction issues an "apportioned" license plate and a registration card with all the jurisdictions listed on it where the carrier wished to travel. The base jurisdiction collects the registration fees for each jurisdiction at one time and divides the fees among the other jurisdictions according to:

Mileage traveled in each state

Vehicle and load weight

It is the responsibility of each apportioned carrier to keep records that support the mileage he reports for each apportioned application for 5 years. These "Operational Records" are subject to audit on a regular basis.

Operational records kept by the carrier are documents that prove miles traveled in each jurisdiction and total miles traveled. These documents are known as Individual Vehicle Mileage Records (IVMR's). The IVMR's are eventually used to prepare monthly or quarterly summaries. These summaries are, in turn, used for each yearly apportioned registration application.

RECORDS

An IVMR must be completed for each vehicle movement and must contain the following information:

1. Date
2. Trip Origin and Destination
3. Route of Travel
4. Total Trip Miles (all movement including loaded, empty, deadhead, and/or bobtail miles)
5. Mileage by Jurisdiction
6. Unit Number or Vehicle Identification Number
7. Vehicle Fleet Number
8. Registrant's Name
9. Trailer Number
10. Driver's Signature and/or Name

On the following page is an example of a suggested IVMR. This is not the only way to format mileage. However, all IVMR's must contain all necessary information, regardless of how it is formatted.

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Name		Trailer #	
Date		VIN/Unit #	
Account & Fleet #		Origin	
Signature		Destination	
Jurisdiction	Highway or Route	Odometer	Jurisdiction Miles Traveled
		Beg	Total Trip Miles
		End	
		Total	

REMEMBER

- ❖ An IVMR must be completed for each vehicle movement.
- ❖ An IVMR must be an original, accurate and readable.
- ❖ All necessary information must be contained in each IVMR.
- ❖ All mileage information contained in an IVMR can be taken from odometer and/or hubometer, state maps or household goods guide.

After accumulating IVMR's for each month or quarter, the carrier prepares a monthly/quarterly summary or recap, by fleet, of the miles traveled for the previous month/quarter. This summary includes the total miles for all apportioned vehicles in the fleet. These recaps must be supported by original IVMR's. Facsimile or computer generated IVMR's are not acceptable. DO NOT DISCARD IVMR'S. A carrier must have them to support summaries. An example of a summary is illustrated below:

July	PA	OH	NJ	NY	Total
1	101	53	18	97	269
2	216	89	46	210	561
3	344	161	17	327	849
4	471	308	99	305	1,183
5	325	213	99	489	1,126
-	-	-	-	-	-
-	-	-	-	-	-
31	251	299	64	116	730
2,870 2,113 1,891 2,454 8,328					

The monthly totals should then be summarized to arrive at the yearly (July 1, 20xx to June 30, 20xx) totals which should agree with those amounts reported on Schedule B.

These IVMR and summaries must be maintained for three years after the registration year for which they were used to apply for apportioned registration. For example, records supporting application for registration year 2004 (July 1, 2002 - June 30, 2003) must be kept until May 31, 2008.

Apportioned carriers are responsible for proper maintenance of operational records for all vehicles registered in their name. They are also responsible for providing all necessary records when their IRP account is audited.

AUDIT PROCESS

Under the IRP, apportioned carriers are subject to an audit of the mileage records. This audit is conducted by Commonwealth employees or authorized representatives. When a carrier is selected for audit, the following steps occur:

1. The carrier will be notified in writing that he has been selected for audit. Included with the notification letter will be an audit checklist to ensure that the carrier has everything needed for the audit and instructions on contacting the auditor to schedule the audit.
2. When the carrier contacts the auditor, the auditor will ask some preliminary questions (telephone questionnaire) concerning the operational records of the carrier.
3. If the carrier has the appropriate operational records, an audit will be scheduled. This may be done at the carriers business, home or the auditor may request that the records be sent to the auditor.
4. If the records are kept but not summarized in an appropriate format, the carrier will be given thirty days in which to do so.
5. There are also reasons that a carrier cannot be audited or is considered "unauditable."
 - a. The carrier has incomplete or illegible records.
 - b. The carrier has no records.
 - c. Records were not available at the time of the audit or maintained outside of the Commonwealth.
 - d. The carrier's records were not prepared using source documents.
 - e. The carrier did not have source documents.

Any carrier who is determined to be unauditable will be subject to full fee assessment for each unauditable unit involved and apportioned privileges could be revoked.

Once the telephone questionnaire and/or audit has taken place, the results will be sent into the Bureau of Motor Vehicles. The Bureau will process the audit and distribute copies to the carrier and any appropriate IRP jurisdictions. As a result of the audit, several outcomes could occur:

1. Records match the application submitted thus no further action is taken.
2. Records do not match the application submitted and as a result:
 1. Money is due or refunded by Pennsylvania.
 2. Money is due or refunded by other IRP jurisdictions.
 3. Both.

If additional fees are due Pennsylvania, the carrier has 30 days in which to make payment. If at that time payment is not received, apportioned privileges will be revoked.

If additional fees are due other states and payments not made, the carrier's apportioned registration for other IRP jurisdictions will be denied and fines from these jurisdiction will be imposed on the carrier as he enters these jurisdictions.

For further information concerning Pennsylvania's Apportioned Registration Audit, please contact the Commercial Registration Section at (717) 346-0608.