

# MOTOR CARRIER NEWSLETTER



*Published Quarterly*

*June 2008*

Welcome to the 2008 2nd Quarter Edition of the Motor Carrier Newsletter. We hope you find the information contained herein beneficial to you and your company. We encourage you to provide your ideas and comments so that we may include them in future issues.

## **ATTENTION NEVADA MOTOR CARRIERS**



As of January 1, 2008, off-road miles and gallons are no longer reported on the IFTA Tax Return. Instead, you must submit an "MC-45" for this refund. You may access that form at [www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm) Here is the formula to deduct your off-road miles and gallons from the IFTA Tax Return so you can claim them on the MC-45:

1. Calculate your total miles on and off road for NV and all other jurisdictions.
2. Calculate total gallons purchased for NV and all other IFTA jurisdictions.
3. Divide your miles by your gallons to calculate your MPG.
4. Take your NV off-road miles divided by your MPG to get your gallons burned for your NV off-road miles.
5. Subtract your NV off-road miles and gallons from your total miles and gallons (this is the same number you put on your tax return) and recalculate your MPG for the tax return. The MPG should be the same. On the NV line on Schedule 1, you list your NV on-road miles only, therefore your total and taxable miles for NV will be the same. List only your NV on-road fuel purchased in column G tax paid gallons and then continue to fill in the other states as usual.

## **CONTACT INFORMATION**

If you are trying to contact an individual Tax Examiner located in the Carson City Office, you may either call their direct line or call the Fuel User Extension number (775)684-4711 #2.



### **MOTOR CARRIER GOES GREEN**

In order to conserve financial and natural resources, Motor Carrier will no longer include copies of the IFTA tax rates with the quarterly IFTA tax returns beginning with the 4<sup>th</sup> quarter 2008 Tax Returns.

To obtain electronic copies of IFTA tax returns, both past and present, please visit the IFTA Website at:  
<http://www.iftach.org>

The tax rates can be conveniently accessed 24 hours a day, seven days a week. Carriers have the ability to print hard copies of the tax rates from the website. Remember to use the tax rates for Special Diesel and/or Biodiesel fuels.

As always, if a carrier does not have Internet access, the Department will be glad to mail or fax a copy of the tax rates upon request.

### **ARE YOU LOOKING FOR A SPECIAL FORM???**

Did you know that you can get blank copies of the IFTA tax returns on-line? Visit [www.dmvnv.com](http://www.dmvnv.com) and enter the "Motor Carrier Forms" room. There you will see a red colored IFTA sticker, directing you to the various IFTA forms you can access on-line.



### **GOOD BYE, RENO GIRLS!!**

Alice & Ruth are both retiring and are leaving the Reno/Sparks Motor Carrier office. As of Tuesday, July 8, and until position replacements are hired, Motor Carrier staff from the Carson office will be traveling to Reno to assist Customers. Ruth and Alice will be greatly missed by co-workers and carriers. Stop in and say "goodbye" if you have a chance.

## **NCORS is COMING**

Development of the **N**evada **C**ommercial **O**nline **R**egistration **S**ystem (**NCORS**) is underway! Motor Carrier Licensing staff has been testing the system for ease of flow and usability. The Licensing Team will be testing NCORS from the perspective of DMV Operators, Licensing Agents, and outside users. Licensing Agents and other outside users are currently testing the system and we appreciate any input on the use, flow, and ease of NCORS. If you are interested in assisting with Outside User Testing, please contact Angela Smith-Lamb at [asmith@dmv.state.nv.us](mailto:asmith@dmv.state.nv.us) or Karen Winchell at [kwinchell@dmv.state.nv.us](mailto:kwinchell@dmv.state.nv.us) for more information.

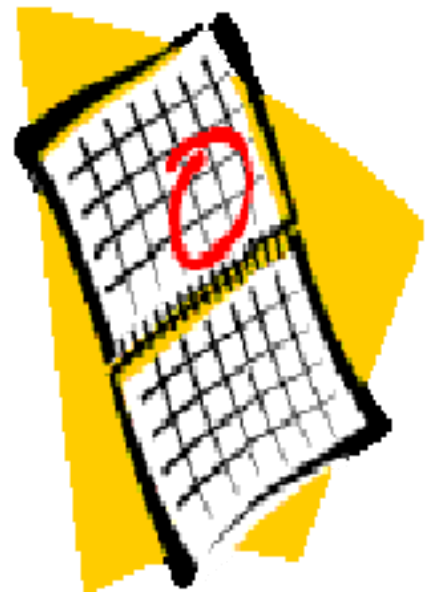
### **\*\*\*HVUT has new requirements for Motor Carriers\*\*\***

The American Jobs Creation Act, signed into law October 2004, states that the IRS will be requiring taxpayers that register 25 or more vehicles that require HVUT (IRS Form 2290) to file electronically, beginning with the tax filing period of July 2008. The taxpayers that meet those requirements will not be receiving the regular 2290 package. Taxpayers with less than 25 registered HVUT vehicles have the option of either filing on paper or online. Customers cannot file directly with the IRS; however, they can choose an approved e-file provider. The Motor Carrier Division will still require proof of payment of the HVUT on paper until the IRS completes the electronic verification process. So save your HVUT receipts, as we will be asking for copies of it!

## **NEW DEADLINE**

Due to the passage of AB5, every Motor Carrier is now required to return their renewal paperwork by **December 1<sup>st</sup>**. **Payment for the next year's renewal is due by **January 1<sup>st</sup>**.**

Also included in AB5 was Motor Carrier Staggered Registration. We will be implementing the first phase of this beginning with the 2009 renewals. 100% Nevada fleets will now have a registration period of either April 1<sup>st</sup> – March 31<sup>st</sup> or October 1<sup>st</sup> – September 30<sup>th</sup>. IRP fleets will remain on the current calendar year: January 1<sup>st</sup> – December 31<sup>st</sup>. Customers with both types of fleet operations will have two different registration periods for their fleets.





## **PAPERWORK REQUIREMENTS**

Please remember that the MCD requires that all customers include certain paperwork to be returned with their renewals. All forms we require are available on our website with the exception of Emission Control Inspections and forms completed by other agencies or states. Please visit our website for a full checklist of these forms:

<http://www.dmvnv.com/mcforms.htm>

## **OVERWEIGHT/OVERLENGTH PERMIT PROCESS CHANGE**

Customers that requested more permits than were needed will either need to use those applications that were not used or return them to the Motor Carrier Division in person or by mail to: 555 Wright Way, Carson City, NV 89711. Unless those permits are used/returned, your company will not be able to obtain any new permit applications. Those permits that are sent to your company are assigned to your company by serial number.

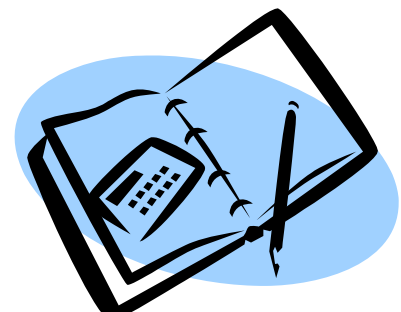
Your company will also no longer be able to obtain large quantities of blank applications from our branch offices, regardless of how many are out. Requests for blank permits must be made through the Carson City Headquarters office. If you want to fill out all of the permits you obtain from an office, you may, but the permits cannot leave the building until paid for. Completed permits

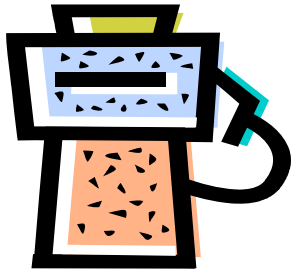
may still be paid for and authorized in our branch offices. If you have any questions on permits, please call (775) 684-4711 #1.

## **DO YOU NEED TO ADD A VEHICLE OR OPEN A NEW ACCOUNT??**

Please download and use/have the following forms:

- **Schedule A – Licensing Application** (new accts. only)
- **Schedule B – Vehicle Application**
- **Schedule C – Mileage & Weight Application** (new interstate vehicles only)
- **Schedule G/IRP Estimated Mileage Method 2** (new interstate vehicles only)
- **Proof of NV insurance**
- **Proof of ownership** (title, MCO/MSO, DRS)
- **Vehicle Inspection Certificate** (VIN Inspection) for out-of state titles
- **Lease agreement/Lien contract** with financial page and a copy of the front/back of the title if financing or leasing
- **Proof of payment of HVUT** (Form 2290) from the IRS
- **Proof of Sales Tax paid** (if purchased from a dealership)





## PETROLEUM PRODUCTS CLEANUP FEE COLLECTION - NRS 590.840

\*Per the Environmental Protection Agency, the State of Nevada will resume collecting the petroleum products discharge cleanup fee effective July 1, 2008 – June 30, 2009.

\*The fee is \$0.0075 per gallon of gasoline, gasohol, aviation fuel, diesel number 1, diesel number 2, heating oil, and blend products at the time of blending.

\*All fuel types which are assessed the Cleanup Fee are subject to a credit or refund at the time of blending.



### **As a reminder to all suppliers, dealers, exporters, and transporters...**

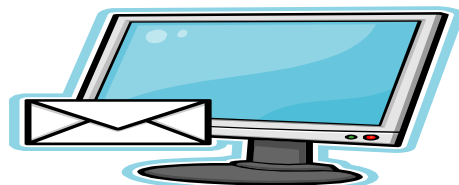
All tax returns and reports must be filed and paid in a timely manner. A notice of violation will be sent out for the first violation. An administrative fine of \$500.00 will be assessed upon the second violation, and subsequent instances within a three year period will result in an increasingly higher administrative fine.

Tax returns can be transmitted online as early as the 16<sup>th</sup> of the month in which the return is due. However, payments must be made by the last day of the month to be considered received timely by the Department.

For Security purposes, the Department must be notified immediately of any change in personnel, additions or deletions, which are responsible for filing the monthly tax return. If a new employee needs to be added, a new trading partner agreement must then be filled out and returned to the Department. If deleting an employee, you must notify the Department in writing. There should be at least two employees who are authorized to transmit and pay the tax return for your company.

If you have any questions or problems with your tax return or the system, please contact your Tax Examiner **immediately**, before 4 P.M. on the due date.

- Michele Nicholson (A-F)  
775-684-4628  
[mnicholson@dmv.stat.nv.us](mailto:mnicholson@dmv.stat.nv.us)
- Ramona Hall (G-R)  
775- 684-4938  
[rhall@dmv.state.nv.us](mailto:rhall@dmv.state.nv.us)
- Susanne Durichek (S-Z)  
775-684-4812  
[sdurichek@dmv.state.nv.us](mailto:sdurichek@dmv.state.nv.us)



## WEIGH STATION BYPASS

Carriers that use Pre-Pass, Best Pass, or other similar programs to bypass open weigh stations must provide the company they are established with current information whenever a renewal or change in registration or IFTA License takes place. Providing this information will prevent carriers from receiving letters from these “by-pass” companies stating the carrier’s registration or IFTA License has expired when it has not.



\*\*\*\*\***NEW**\*\*\*\*\*

### ANONYMOUS FUEL TAX TIP LINE

Given the rapidly rising cost of fuel, Motor Carrier Division is pleased to announce the implementation of a new tip line to provide individuals with an anonymous way to report suspected fuel tax evasion. [http://www.dmvnv.com/surveys/fuel\\_report.asp](http://www.dmvnv.com/surveys/fuel_report.asp)

Motor Carrier is committed to doing its part to ensure everyone is paying their fair share of the highway tax. This includes notifying individuals who make their own fuel from vegetable oil or other untaxed products.

Anything used to propel a vehicle down the highway is considered a taxable product. When the product is not purchased at a retail location or directly from a fuel distributor, this product is untaxed. It is illegal to operate a motor vehicle without paying the appropriate taxes and violators are subject to fines up to \$2,500.00 per occurrence.

We will be unveiling a new “self-reporting” form for individuals to voluntarily remit fuel taxes on “home-grown” fuel products. Watch our website at [www.dmvnv.com/mcforms](http://www.dmvnv.com/mcforms)

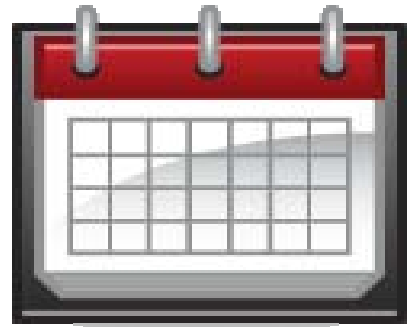
For more information regarding the legal requirements surrounding fuel, you can research NRS Chapters 365 & 366 or call The Audit team at 775-684-4634.

## REVENUE ISSUES

Paying your Registration Fees late, or Filing an IFTA Fuel Tax Return **even one (1) day late** may subject you to fines of \$500.00 to \$2,500 per delinquency. In addition, the carrier may be subject to penalties, interest, liens, title stops, judgments, collections and possible revocation of Licensing and Fuel Credentials. If a hold/stop is placed on your account for any unresolved issue, no further transactions will be permitted until the delinquency has been cleared. The Nevada Motor Carrier Division may also notify other jurisdictions and law enforcement agencies regarding the revocation of credentials.

### **REMEMBER:**

- Carriers are responsible for registration fees and tax return filings until surrendering license plates and cab cards, regardless if registration has been renewed by carrier;
- Tax returns are considered incomplete and late if the return is incorrect, not completely filled out or payment in full is not submitted with the specified quarterly tax return.



For your convenience, listed below are the Licensing and Fuel Tax Return Schedule due dates:

### **2008 Registration Installment Due Dates**

Renewal Information	12/01/2007
1 <sup>st</sup> Installment	01/31/2008
2 <sup>nd</sup> Installment	04/01/2008
3 <sup>rd</sup> Installment	07/01/2008
4 <sup>th</sup> Installment	10/01/2008

### **2008 IFTA Fuel Tax Return Due Dates**

Renewal Information	12/01/2007
1 <sup>st</sup> Quarter Return(Jan, Feb, March)	04/30/2008
2 <sup>nd</sup> Quarter Return(Apr, May, Jun)	07/31/2008
3 <sup>rd</sup> Quarter Return(Jul, Aug, Sept)	10/31/2008
4 <sup>th</sup> Quarter Return(Oct, Nov, Dec)	01/31/2009



**Revenue Contact Information:  
775-684-4711 Select #3**