

REGISTRANT / TAXPAYER RESPONSIBILITIES

All Nevada Motor Carrier registrants must complete this document with all new applications and renewals. Failure to do so may result in a delay of processing. All registrants must maintain operational records used to complete the registration renewal and/or IFTA tax return for a minimum of four (4) years from the date the document was submitted. These records must be used to support the total on and off road miles traveled AND fuel purchased for each vehicle in each jurisdiction. Operational records include original source documents such as individual driver's trip sheets with daily odometer readings/routes traveled, summary reports by unit, DOT logbooks and fuel receipts. Records must be suitable for verification of total fleet mileage and fuel purchased as reported on the registrant's renewal and/or quarterly fuel tax returns. Refer to IRP www.irponline.org & IFTA www.iftach.org for additional information. **By signing below, the registrant/taxpayer certifies they have read and understand the following:**

- ❖ Operational records and fuel receipts must be maintained and summarized monthly for each individual vehicle to track all miles traveled, and confirm fuel gallons purchased, even if the vehicle does not leave the State of Nevada. Records must be preserved for four (4) years and include actual odometer readings and routes of travel driven.
- ❖ Copies of logbook records may be requested when claiming a fuel tax refund.
- ❖ Odometer readings on each vehicle must be documented daily and used to calculate total miles traveled in each jurisdiction. The use of distance software to calculate jurisdictional travel is only acceptable if the routes actually traveled by the unit are used to calculate the total distance and are reconciled back to the odometer prior to filing the renewal or tax return. A hub-odometer must be installed if the vehicle does not have an odometer to provide mileage traveled.
- ❖ IFTA fuel tax returns reporting actual miles traveled and total fuel gallons purchased in each jurisdiction are due each quarter. IFTA fuel tax returns submitted by a registrant claiming zero mileage must include an explanation for the zero mileage. **(Miles and gallons must be rounded to the nearest whole number.)**
- ❖ If IFTA fuel tax returns are not filed timely or records are not maintained for four (4) years, fines of up to \$2,500.00 per violation may be assessed.
- ❖ IFTA quarterly fuel tax returns are no longer mailed by the Department. The registrant may contact the Motor Carrier Division at the above telephone number or log on to our website at www.dmv.nv.com/mcforms.htm to obtain the specified form and current fuel tax matrix for the quarter.
- ❖ Refund credit for off-road miles traveled cannot be claimed in some states. Contact those jurisdictions directly for more information. Nevada off road miles must be claimed on form MC45.
- ❖ All accounts registered with the Department are subject to audit.
- ❖ All carriers based in Nevada must also be registered with the Nevada Secretary of State. Proof of such registration may be required.
- ❖ Vehicle license plates, cab card(s), and fuel license(s) must be surrendered to the DMV, Motor Carrier Division, when a vehicle is sold or is non-operational. Failure to return license plates and cab card(s) may result in additional fees due. ***Do not sell your vehicle(s) without removing the credentials first.***

Signature of Registrant/Taxpayer (Required)	Date (Required)
Printed Full Legal Name and Title (Required)	Phone (Required)
Motor Carrier Account Number (Required)	E-mail Address (Optional)