



South Carolina Department of Motor Vehicles

NEW IRP OR IFTA ACCOUNT CHECKLIST

MC-010
(10/2024)

- In order to open an International Registration Plan (IRP) or International Fuel Tax Agreement (IFTA) account, you must have a vehicle titled in the applicant's or business's name.
- "If a commercial motor vehicle is registered through the International Registration Plan and is operated under a United States Department of Transportation (USDOT) number assigned to a person other than the vehicle's owner, then the person to whom the USDOT number is assigned may register the commercial motor vehicle by submitting the appropriate application and fees to the Department of Motor Vehicles." (SC CODE §56-3-190(B)) and the owner-operator must provide an Operational Lease Agreement to show the motor carrier responsible for the safety of the vehicle.
- Every owner of a commercial motor vehicle (CMV) subject to registration shall make application to the Department of Motor Vehicles (DMV) on appropriate forms and the forms must bear the signature of the owner as stated in SC CODE §56-3-230.

The following items must be submitted in accordance with IRP procedures for a new IRP account:

☐ [IRP Schedule A/E Application](#)

List all vehicles being placed into the IRP Account along with their Gross Vehicle Weight (Weight of the Truck, Trailer and Load Combined; not to exceed 80,000)

☐ **New Vehicle(s)**

☐ Title/MCO

☐ [Title Application \(Form 400\)](#)

☐ Bill of Sale(s)

☐ Infrastructure Maintenance Fee

☐ [Operational Lease Agreement \(Form IRP-9\)](#) indicating USDOT number and motor carrier authority number responsible for safety.

☐ Receipt for HVUT/2290 (GVW 55,000-80,000)

☐ Financial Lease Agreement (Lease to Purchase, if applicable)

☐ Proof of Liability Insurance

- ☐ **Road Use Fee:** Apportionable vehicles with a GVW of 26,000 lbs. or less must provide a current year paid property tax receipt from the county or Affidavit & Notification of Sale of Motor Vehicle from the dealer. Apportionable vehicles with a GVW of 26,001 lbs. or more will pay road use fees to DMV at the time of registration.

☐ [IRP Schedule B Application](#)

Is carrier new to IRP? ☐ Yes ☐ No

If "No," carrier will need to provide previous jurisdiction cab card and report previous reporting periods actual distance.

☐ [MC-7 Agreement to Prepare and Maintain Records](#)

☐ [MC-25 Power of Attorney](#)

After the account is established, a Power of Attorney (Form MC-25), is required from anyone who will conduct business on behalf of the account holder.

☐ [MC-26 Motor Carrier Web Entry Access Application](#)

The following items must be submitted in accordance with IFTA procedures for a new IFTA account:

☐ [IFTA-1 Application](#)

☐ USDOT Number for Carrier

☐ [MC-7 Agreement to Prepare/Maintain Records](#)

☐ Vehicle Listing

☐ [MC-26 Motor Carrier Web Entry Access Application](#)

After the account is established, the following transactions can be completed online:

Renew International Fuel Tax Agreement (IFTA) license (3rd quarter must be filed prior to renewing; TIN and name changes are not allowed; SCDMV will mail IFTA decals/license), File quarterly IFTA fuel tax returns, File IFTA amendments, Request additional fuel decals (decals will be mailed by SCDMV), Duplicate IFTA license, Renew annual IRP interstate vehicle registration only on renewable vehicles (allows you to obtain an IRP invoice and pay. You must upload the HVUT 2290 before credentials are received.), Duplicate Cab Card, delete vehicle, amend vehicle without fee; change unit number only, replace plate (complete SCDMV Form 452; DMV will mail plate/cab card).

☐ [MC-25 Power of Attorney](#)

After the account is established, a Power of Attorney (Form MC-25), is required from anyone who will conduct business on behalf of the account holder.



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South Carolina intrastate vehicle base plate changing to IRP Apportioned Plate

☐ Must turn in intrastate plate

BASE JURISDICTION REQUIREMENTS FOR IRP AND IFTA:

Account Types:

Established Place of Business in South Carolina* (Submit all) (Cannot be located at a home address) All proofs must be in the business name at the business location	Establish Residence in a Member Jurisdiction Applicant must have a valid South Carolina Driver's License and 2 of the following documents (All documents must have the same address.):
<input type="checkbox"/> South Carolina Articles of Incorporation, registered to conduct business in South Carolina (required for carriers registering under business name) <input type="checkbox"/> Commercial lease Agreement or deed <input type="checkbox"/> Employer's Quarterly Federal Tax Return (Form 941) <input type="checkbox"/> Business state or Federal income tax return (1040C or 1120S) <ul style="list-style-type: none">Physical structurePhysical addressStaffed by permanent employee(s)Open during normal business hoursRecords available	<input type="checkbox"/> Vehicle titled in base jurisdiction or financial lease agreement (Form IRP-10) <input type="checkbox"/> One (1) utility bill with statement date marked within 30days: (gas, electric, water/sewer, waste, landline phone or cellphone) <input type="checkbox"/> Applicant's most current year state OR federal income tax return for prior year (1040) <input type="checkbox"/> Paid county property tax receipt for auto and/or residence for prior year (cannot be for the same vehicle as the registered IRP vehicle title(s)) <input type="checkbox"/> Residential lease agreement or Mortgage statement <input type="checkbox"/> South Carolina Articles of Incorporation, registered to conduct business in South Carolina (required for carriers registering under business name)

**Established Place of Business" means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related 47 business (i.e., not limited to credentialing, distance, and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

CARRIER CAN OBTAIN A COPY OF THE SC IRP/IFTA MOTOR CARRIER SERVICES MANUAL AT
WWW.SCDMVONLINE.COM

CONTACT THE MOTOR CARRIER INFORMATION CENTER AT (803) 896-3870 FOR FURTHER INFORMATION.