

South Carolina Department of Motor Vehicles



Motor Carrier Services Manual

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South Carolina Department of Motor Vehicles

Motor Carrier Services

Physical address:

10311 Wilson Blvd,
Blythewood, South Carolina 29016

Mailing address:

P. O. Box 1498
Blythewood, South Carolina 29016-0027

Motor Carrier Services Helpdesk Telephone Number

803-896-3870

Motor Carrier Services Fax number

803-896-2698

SCDMV WEB ADDRESS

www.scdmvonline.com

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SECTION I

INTERNATIONAL REGISTRATION PLAN

The purpose of the International Registration Plan (IRP) is to promote and encourage the fullest possible use of the highway system by authorizing the proportional registration of fleets of vehicles and the recognition of vehicles proportionally registered in other jurisdictions, thus contributing to the economic and social development and growth of all jurisdictions.

In accordance with the IRP Plan an interstate carrier is only required to submit an application with the jurisdiction in which they are based. The base jurisdiction in turn issues the apportioned license plate and cab card. The cab card is the only vehicle registration required to operate interstate or intrastate in IRP jurisdictions. However, all other requirements pertaining to fuel or any other tax must be in compliance prior to entry into each jurisdiction.

“Apportionable vehicles” are any power units that are used or intended for use in two or more member jurisdictions and that are used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- i. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- ii. Has three or more axles, regardless of weight, or
- iii. Is used in combination, when the gross vehicle weight of such combinations exceeds 26,000 pounds (11,793.401 kilograms).

Recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an apportionable vehicle; except that truck tractor or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793,401), or less may be registered under the Plan at the option of the applicant.

Vehicles, or combinations thereof, having a gross vehicle weight or registered gross vehicle weight of 26,000 pounds or less and two-axle vehicles may be proportionally registered at the option of the registrant.

APPLICATION PROCESS FOR NEW REGISTRATION

Before a vehicle may be registered in the state of South Carolina for IRP for the first time the applicant must:

- Demonstrate residency in South Carolina or have an established place of business in South Carolina.
- Provide paid property tax receipt for vehicles less than 26,000 lbs.
- Provide proof of payment of South Carolina sales or use tax, or proof of exemption from sales or use tax;
- Provide proof of payment of Real Estate (property) tax. South Carolina residents must pay the tax to their county;
- Provide the title or Manufacturer's Statement of Origin (MSO), or a copy of the title application if an application has already been submitted in South Carolina;
- If previously registered by the same applicant in another jurisdiction, provide proof of the previous registration;
- Provide proof of payment of the Federal Heavy Vehicle Use Tax if applicable;
- Complete Schedules FRP A/E and FRP B;
- Copy of Lease Agreement if applicable and/or power of attorney;
- Provide Valid Vehicle Insurance information.

APPLICATION AND FORMS

Applications

Applicants are responsible for the proper completion of all forms necessary to register vehicles in the IRP. If required information is missing or unclear, the IRP unit will attempt to obtain the information. If the attempt is unsuccessful, the application will be returned.

New IRP accounts can only be opened in the Blythewood office with the appropriate documentation required. New accounts complete FRP Schedule A/E, FRP Schedule B, MC-7 and MC-26.

For offices that process IRP renewals see the Appendix. IRP renewal application consist of the FRP Schedule A/E and FRP Schedule B.

Approved web user can process IRP transactions online at www.scdmvonline.com. Forms are available from the SCDMV website, www.scdmvonline.com. Select Forms and Manuals on the webpage and select the Motor Carrier Interstate Forms to find the correct form.

USDOT Number: All motor carriers registering IRP apportioned vehicles are required to provide the USDOT number of any motor carrier responsible for the safe operations of any IRP fleet vehicle at the time of registration. All motor carriers registering apportioned vehicles or assuming responsibility for the safe operation of any IRP fleet of vehicles must update their USDOT number information every 24 months at www.fmcsa.dot.gov.

PRISM: PERFORMANCE & REGISTRATION INFORMATION SYSTEMS MANAGEMENT

Performance and Registration Information Systems Management (PRISM) is a cooperative Federal-State safety program developed to reduce commercial vehicle accidents. PRISM utilizes the commercial vehicle registration process of the States to improve motor carrier safety in two ways:

- By determining the safety fitness of the motor carrier prior to issuing license plates; and
- By motivating the carrier to improve its safety performance either through an improvement process or the application of registration sanctions.

The PRISM program encompasses two major processes, Registration and Enforcement, which are integrated to identify motor carriers and hold them responsible for the safety of their operations. The performance of unsafe carriers is improved through a comprehensive system of identification, education, data gathering, safety monitoring and treatment.

REGISTRATION

Within the State commercial vehicle registration process, the International Registration Plan (IRP) provides the framework for the PRISM program by facilitating two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the responsible carrier for vehicle safety during the registration year. Second, the use of registration sanctions provides a powerful incentive for unsafe carriers to improve their safety performance.

The vehicle registration process ensures that all carriers engaged in interstate commerce are identified through a unique USDOT Number during vehicle registration. The safety fitness of each carrier can then be audited prior to issuing vehicle registrations. Those motor carriers that have been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety administration will be denied registration by the State.

ENFORCEMENT

The Motor Carrier Safety Improvement Process (MCSIP) is a data-driven process that systematically uses current safety event information such as accidents, inspections, driver violations, compliance review data and other information to assess and monitor motor carrier safety performance. Safety events are assigned to the motor carrier responsible for the safety of the vehicle and are weighted according to severity, frequency and time since the occurrence.

MCSIP is designed to improve the safety performance of motor carriers through accurate identification, performance monitoring and treatment. Once the carrier exceeds the bounds of the established safety threshold, the motor carrier enters MCSIP. MCSIP provides opportunities for carriers to improve operations and return to a safe condition. Within MCSIP, carriers with potential safety problems are identified and prioritized for an on-site review using the Motor Carrier Safety Status (SafeStat) system developed for the PRISM program. If there is no improvement in the carrier's safety fitness record, a Federal operations out-of-service order and concurrent State registration suspension or revocation is the ultimate penalty. South Carolina has a per vehicle reinstatement fee for any vehicle suspended by the State for a Federal Out Of Service Order.

HOUSEHOLD GOOD CARRIERS

For equipment leased from service representatives, the household goods carrier may elect to register in the base jurisdiction of the service representative or that of the carrier.

In cases where the carrier elects to register in the service representative's base jurisdiction; the equipment shall be registered in the service representative's name and that of the carrier as lessee. The apportionment of fees will be according to the combined distance records of the service representative and those of the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the carrier elects to register in his base jurisdiction, the equipment shall be registered by and in the name of the carrier and that of the service representative as lessor. The apportionment of fees will be according to the distance records of the carrier and the service representative, which must include intrastate miles operated by those vehicles under the IRP agreement. The records must be kept and made available in the carrier's base jurisdiction. Service representatives properly registered under this election shall be fully registered for operations under their own authority, as well as under the authority of the carrier.

For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for the household goods carrier, the equipment shall be registered by the carrier in his base jurisdiction, but in both the owner-operator's name and that of the carrier as lessee. The apportionment of fees shall be according to the distance records of the carrier. If no distance has been accrued, you may use your own estimated distance with an explanation of the distance.

RENTAL PASSENGER VEHICLES

Owners of rental passenger car fleets operated in this state must have a proportionate percentage of their total fleet vehicles registered in South Carolina based on revenue, rather than miles.

To determine the percentage of vehicles to register in this state, divide the total gross revenue received in the preceding year (July – June) for passenger car rental transactions into the gross revenue received in the preceding year for passenger car rental transactions occurring in this State. The resulting percentage shall be applied to the total number of rental passenger cars that shall be fully registered in South Carolina.

IRP Rental Car Allocation Forms must be filed annually prior to January covering the previous year.

SOUTH CAROLINA REGISTRATION APPLICATION
RENTAL CAR ALLOCATION

Name of Applicant (Print or Type)	Person to contact regarding application	Phone Number
Business Street Address (Address Where Records Are Maintained)	City	State Zip
City	State	Zip
		Registration or License Year From July 1 _____ to June 30 _____ Year Year

SCHEDULE OF GROSS REVENUE EARNED FROM RENTAL TRANSACTIONS OF RENTAL CARS DURING THE
PRECEDING (TWELVE MONTH) ACCOUNT YEAR _____ THROUGH _____

JURISDICTION	REVENUE	PERCENT	JURISDICTION	REVENUE	PERCENT
AB (Alberta)			ND (North Dakota)		
AK (Alaska)			NE (Nebraska)		
AL (Alabama)			NH (New Hampshire)		
AR (Arkansas)			NJ (New Jersey)		
AZ (Arizona)			NL (Newfoundland)		
BC (British Columbia)			NM (New Mexico)		
CA (California)			NS (Nova Scotia)		
CO (Colorado)			NT (NW Territory)		
CT (Connecticut)			NV (Nevada)		
DC (Dist. Of Columbia)			NY (New York)		
DE (Delaware)			OH (Ohio)		
FL (Florida)			OK (Oklahoma)		
GA (Georgia)			ON (Ontario)		
IA (Iowa)			OR (Oregon)		
ID (Idaho)			PA (Pennsylvania)		
IL (Illinois)			PE (Prince Edward Is.)		
IN (Indiana)			QC (Quebec)		
KS (Kansas)			RI (Rhode Island)		
KY (Kentucky)			SC (South Carolina)		
LA (Louisiana)			SD (South Dakota)		
MA (Massachusetts)			SK (Saskatchewan)		
MB (Manitoba)			TN (Tennessee)		
MD (Maryland)			TX (Texas)		
ME (South Carolina)			UT (Utah)		
MI (Michigan)			VA (Virginia)		
MN (Minnesota)			VT (Vermont)		
MO (Missouri)			WA (Washington)		
MS (Mississippi)			WI (Wisconsin)		
MT (Montana)			WV (West Virginia)		
MX (Mexico)			WY (Wyoming)		
NB (New Brunswick)			YT (Yukon Territory)		
NC (North Carolina)					
Total Number of Vehicles owned or operated	South Carolina Percent	Minimum Number of Vehicles to be Full Fee Licensed in South Carolina			

I certify that the revenue and inventory records from which this application was prepared are on file in the office of

Company Name _____ Street _____ City _____ State _____ Zip _____
And are to the best of my knowledge correct and complete.

By: _____
Name Title

_____ Date this application filed

This permit can only be obtained by contacting Motor Carrier Services in Blythewood and is valid for a period of 45 days or until the expiration of the license year. An original Temporary Evidence of Apportioned Registration (TEAR) must be carried in each vehicle listed on the temporary registration. When requesting a temporary registration, you must submit the following documents and fees:

- 1.) Completed FRP Schedule C for supplemental application with the "Temporary Operating Authority Permit Requested" box checked and initialed is to be used when adding another vehicle to an existing fleet. Be sure to indicate if a current license plate is being transferred. If so, return the cab card for the deleted vehicle.
- 2.) Current title or manufacturer's certificate of origin (MCO).
- 3.) Original bill of sale, which must include the odometer reading and sales price (applies to a newly purchased vehicle only)
- 4.) Completed Form 400
- 5.) \$15.00 title fee.
- 6.) 5% sales tax, maximum of \$300.00, or tax exempt number assigned by South Carolina Department of Revenue, Tax Section (newly purchased vehicles only).

PLEASE NOTE: Receipt of temporary operating authority obligates the applicant for payment of IRP billing for the vehicles(s) listed on that schedule. Billing notices should be received within ten days to two weeks. Should you fail to receive a bill within this time period, please contact the Motor Carrier Services Office at (803) 896-3870, as there can be no modification in the expiration date of these authorities. Temporary Evidence of Apportioned Registration is valid for 45 days or less depending upon expiration date of account.

INSURANCE REQUIREMENTS

Each South Carolina based registrant must maintain liability insurance coverage on all vehicles bearing a South Carolina apportioned license plate. The insurance certification on the front side of the Schedule A/E or C must be completed with the insurance company name and policy number. If the vehicle becomes uninsured for any reason, the license plate and cab card must be surrendered to Motor Carrier Services within five (5) days. Otherwise you will be subject to a reinstatement fee and fine of \$400.00 or more.

HEAVY VEHICLE USE TAX

In accordance with the Surface Transportation Assistance Act of 1982, carriers must submit to the Department of Motor Vehicles, proof of payment of Federal Heavy Vehicle Use Tax on certain licensed vehicles.

The owner of any vehicle with a declared gross vehicle weight of 55,000 pounds or more, regardless of the type of vehicle, must furnish this proof of payment.

Taxable gross weight of a highway motor vehicle is determined with reference to the sum of: (1) the actual unloaded weight of such highway motor vehicle (fully equipped for service); (2) the actual unloaded weight of any trailers or semi-trailers (fully equipped for service) customarily

used in combination with such highway motor vehicle; and (3) the weight of the maximum load customarily used in combination with such highway motor vehicle.

Heavy Vehicle Use Tax returns should be filed with the Internal Revenue Service from July 1st to August 31st of each year for any vehicle currently licensed.

**YOU WILL NEED THE FOLLOWING WHEN SUBMITTING
PAYMENT FOR YOUR APPORTIONED LICENSE PLATE.**

1. **FORM 2290 – PROOF OF PAYMENT OF HEAVY VEHICLE USE TAX** for all vehicles registered at a gross vehicle weight of 55,000 pounds or greater. Acceptable proof of payment shall be the Form 2290 – Schedule 1, validated by IRS or a copy of the current year's completed Form 2290 – Schedule 1, accompanied by a photocopy of the canceled check (front and back) which was used for payment of same. A Form 2290 is not needed if the vehicle is registered within 60 days from the date of purchase. However, HVUT must be paid within 30 days from the date of purchase to avoid late penalties by the IRS.
2. Customers who register 25 or more vehicles for any taxable period are required to electronically file their 2290 tax return with the IRS. If a customer acquires additional vehicles after the initial filing of the tax return, there is no requirement for the customer to electronically file a 2290 tax return for those additional vehicles. DMV and Motor Carrier Services will no longer accept tax returns if the customer is registering 25 or more vehicles.
3. **PAYMENT FOR LICENSE PLATES MUST BE IN THE FORM OF CASH, CHECK, MONEY ORDER OR CREDIT CARD (VISA, MASTERCARD, DISCOVER) . Checks must be in the name of the company or individual on the account.** Make check payable to the South Carolina Department of Motor Vehicles. We remind you that it is imperative for your payment to be submitted promptly if your credentials are to be issued on time.
4. **PENALTIES** will be charged to the following: (A) Renewal credentials issued after the credentials have expired, (B) A vehicle that was deleted from the renewal but added back into service later in the year, (C) a temporary authorization that has expired on a vehicle added to a fleet or a plate transfer, (D) or late registration on a newly acquired vehicle. Penalty fees will be due as follows: First 14 days = \$10.00, 15 to 30 days = \$25.00, 31 to 90 days = \$50.00 and over 90 days = \$75.00.

PARTIAL PAYMENT

The Department of Motor Vehicles may register an apportionable vehicle for the payment of one-half of this state's portion of the license fee for any vehicle whose portion owed to this state exceeds four hundred dollars **provided previous payments have not been delinquent.** If your invoice does not indicate a "1st payment" total, your account does not qualify for a partial payment and the entire amount due must be paid before credentials are issued.

Your credentials will be issued for a full year, therefore, you will be liable for the remaining license fees owed, unless your 1) vehicle has been totally destroyed, 2) junked 3) or sold and the

department notified within 90 days as prescribed by law (§56-3-900). You are responsible for the final payment being made timely. Failure to make final payments will result in suspension of your vehicle license plate(s). In addition, you will lose your partial pay privileges.

REPLACEMENT CAB CARD

Requests for duplicate or replacement cab cards should be submitted on Form 3090=A. The fee will be \$1.00 per card. There is no charge for corrections due to departmental error or address changes. Approved web users can process a replacement cab card online at www.scdmvonline.com.

REPLACEMENT OF LICENSE PLATE

To replace a lost, stolen or mutilated license plate, the registrant must complete Form 452-A. The fee will be \$6.00 per replacement license plate. Be sure to submit the form and fee, along with your original cab card for the license plate being replaced, directly to the Motor Carrier Services Office, whether by mail or in person, unless temporary authorization has been issued. In which case, the form and fee must be submitted to the Branch Office personnel issuing the temporary authorization. The Branch Office will then forward these documents to the Motor Carrier Services Office. You should receive replacement license plates, and cab cards within two (2) weeks. If not, please contact Motor Carrier Services. Approved web users can process online and pay \$6.00 at www.scdmvonline.com. Web user must upload the Form 452-A.

ADDING OR DELETING VEHICLES

When adding or deleting a vehicle to or from a fleet, it is required to file a supplemental application (FRP Schedule C) in the same manner as the original. If a Temporary Evidence of Apportioned Registration (TEAR) is applied for, a completed FRP Schedule C must be surrendered at the time that the registrant picks up their TEAR at the DMV Branch Office.

South Carolina registration fees may be transferred from the deleted vehicle to the added vehicle, providing it is a vehicle of the same type and registered in the same name and within the same transaction on the same day. A transfer fee of \$10.00 will be due to this state, plus any fees, which may be due to other jurisdictions. Not every IRP member jurisdiction allows for the transfer of registration fees, therefore, you will be charged a prorated registration fee for those jurisdictions.

WEIGHT INCREASE

Should the registrant decide to increase his registered weight for any member jurisdiction, a FRP Schedule C must be filed with this Department. Additional fees will be calculated for the increase in weight for the remaining portion of the registration year.

Vehicle weights will not be decreased during the license year. Weight decreases can only be made at license renewal time.

NOTE: The maximum registered weight in South Carolina is 80,000 pounds. Non-divisible loads over 80,000 pounds will require a special permit. Special permit information can be obtained www.scdot.org. For IRP member jurisdictions the maximum operating weight and maximum cab card weight information can be obtained at the IRP website www.irponline.org.

REFUNDS

Refunds will be considered on South Carolina registration fees for vehicles that have been junked, totally destroyed beyond repair or for vehicles that have been sold and bear a SC Apportioned License Plate. Requests for IRP refunds must be supported by evidence satisfactory to the Department and, further must be accompanied by the return of the cab card and license plate or sufficient proof that the card or plate has been lost. Under such circumstances a refund of the proportionate part of the license and South Carolina registration fee paid, based on one twelfth of the fee paid for every full calendar month remaining in such registration year, may be made, providing it is not less than \$10.00. Refunds for fees distributed to other jurisdictions depend on their policies and procedures. It is the carrier responsibility to contact other jurisdictions for possible refunds. For information on member jurisdictions contact information go to www.irponline.org.

IRP AUDIT

RECORDS AND AUDITS

Under the provisions of the International Registration Plan, the base jurisdiction must audit applicants displaying an IRP apportioned plate of the base jurisdiction as to the accuracy of distance figures derived from records which were used for IRP registration. The State of South Carolina will perform audits during normal business hours and to the extent possible, notification will be given in advance. Audits will be conducted as frequently as determined by the State of South Carolina.

RETENTION AND AVAILABILITY OF RECORDS

Any applicant whose application for apportioned registration has been accepted shall preserve the records on which it was based for a period of three years following the close of the registration year to which the application pertains.

CONTENTS OF RECORDS

RECORDS CONTAINING THE ITEMS LISTED IN THIS SECTION SHALL BE ACCEPTED BY THE BASE JURISDICTION AS ADEQUATE UNDER SECTION 1005.

For records produced by a means other than a vehicle-tracking system:

- The beginning and ending dates of the trip to which the records pertain
- The origin and destination of the trip (city & state)
- Route of travel
- The beginning and ending reading from the odometer, engine control module (ECM), Or any similar device for the trip
- Total distance of the trip;
- Distance traveled in each jurisdiction;
- The vehicle identification number or vehicle unit number

For records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):

- The original GPS or other location data for the vehicle to which the records pertain
- The date and time of each GPS or other system reading location of each GPS or other system reading
- The beginning and ending reading from the odometer, hub-odometer, engine control module (ECM), or any similar device for the period to which the Records pertain
- The calculated distance between each GPS or other system reading
- The route of the vehicle's travel
- The total distance traveled by the vehicle
- The distance traveled in each jurisdiction
- The vehicle identification number or vehicle unit number

Summaries:

- A summary of the fleet's operations for each month, which includes both the full distance traveled by each apportioned vehicle in the fleet during the calendar month, and the distance traveled in the month by each apportioned vehicle in each jurisdiction
- a summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by vehicles in the fleet during the calendar quarter, and the distance traveled in each jurisdiction by the vehicles in the fleet during the calendar quarter
- A summary of the quarterly summaries
- Computer summaries must be substantiated by the source documents used to generate the figures and must be made available upon request

Note: Summaries must be made available for audit upon due notice and demand by the base jurisdiction

INADEQUATE RECORDS ASSESSMENT

If any applicant fails or refuses to make records available for audit to the State of South Carolina upon proper request, or if the records made available are, as a whole, so inadequate that they cannot be audited; or if any applicant fails to maintain records from which his true liability may be determined, the State may, thirty (30) days after written demand for an availability of records or notification of insufficient records, impose an assessment of liability.

The State of South Carolina shall impose an assessment in the amount of twenty percent (20%) of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which records pertain including fees based on estimated distances. For second offenses, fifty (50%), third offenses, and any subsequent offenses one hundred percent (100%).

SUPPORTING INFORMATION FOR DISTANCE RECORD

Distance Records are worthless unless the information recorded is accurate and readable. As long as the method used is consistent, the distance figures to be entered on the Distance Record can be obtained from various sources such as odometer and/or hubometer readings, state maps, or predetermined distance schedules. Predetermined distance schedules must be supported by routes (highway numbers) used to establish distance.

Applicants operating more than one (1) apportioned fleet must prepare and maintain separate monthly or quarterly summaries and yearly recap for each fleet.

ALLOCATED VEHICLES

Applicants in the business of renting and leasing passenger cars, pool fleet trailers and semi-trailers are also subject to audit; however, those audits are based on total gross revenue generated nationwide versus in-state revenue. It is from this percent factor the applicant determines the total number of vehicles to be licensed in a jurisdiction. This is commonly referred to as "allocation" or allocated vehicles.

CERTIFIED AVERAGE REGISTRATION PROGRAM (CARP)

Applicants in the business of renting utility trailers are also subjects to audit; however, those audits are based on the Certified Average Registration Program (CARP). This is an average inventory kept on all trailers located in or passing through a jurisdiction during the year. This average is then used as the number of trailers to be registered in that jurisdiction for the following year.

RECORDS NOT MAINTAINED IN SOUTH CAROLINA

In the event the applicant's operational records are not located in South Carolina and it becomes necessary for auditors to travel to the place where such records are normally kept, the applicant shall be responsible for all expenses incurred in the performance of the audit, including travel and per diem, and must promptly reimburse the Department for those expenses.

COMMUNICATING AUDIT RESULTS

An audit report will be provided to the licensee after the written copy of the audit is processed at Motor Carrier Services (MCS). MCS will prepare and submit reports to all affected member jurisdictions of the accuracy of the records and any resulting adjustment(s) of fuel taxes. Therefore, the licensee may be subject to a supplemental audit if any member jurisdiction disagrees with the audit results.

The licensee has 45 days from the invoice date to remit a payment or file a protest on the proposed audit assessment by submitting a written request for an administrative hearing to the Office of Motor Vehicle Hearings (OMVH). If a hearing is granted, the OMVH will send written notice of the date, time, and location of the hearing. The base jurisdiction will participate in the appeal process on behalf of all member jurisdictions. The licensee and/or his designated representative may appear at the hearing and produce witnesses and documents to substantiate the appeal. The OMVH will notify the licensee in writing of the findings and rulings of the appeal.

Failure to remit a payment or file a Protest of the proposed vehicle assessment will result in a suspension or revocation of the licensee's account.

INTERNATIONAL REGISTRATION PLAN DEFINITIONS

- **Allocation** – means a system of registering a Fleet that operates in more than one Member Jurisdiction under which the vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the vehicles so registered are granted reciprocity in all the Member Jurisdictions in which any of the vehicles of the fleet is registered.
- **Applicant** – means a person in whose name an application is filed for registration under IRP.
- **Apportionable Fee** – means any periodic recurring fee or tax required for registering vehicles, such as registration, license, or weight fees.
- **Apportionable Vehicle** – means any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:
 - I. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793,401 kilograms), or
 - II. Has three or more axles, regardless of weight, or
 - III. Is used in combination, when the gross vehicle weight of such Combinations exceeds 26,000 pounds (11,793,401 kilograms)

A Recreational Vehicle, a vehicle displaying Restricted Plates, a government-owned vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793,401 kilograms), or less, nevertheless may be registered under the IRP Plan at the option of the registrant.

- **Apportioned Vehicle** – means apportionable vehicle that has been registered under the Plan.
- **Apportionment Percentage** – means the ratio of the distance traveled in the Member Jurisdiction by a Fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.
- **Audit** – means the examination of a registrant's records, including source documents, to verify the distances reported in the registrant's application for apportioned registration and evaluate the accuracy of the registrant's distance-accounting system for its fleet. Such an examination may be of multiple fleets for multiple years.
- **Auxiliary Axle** – means any auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a semi-trailer to a trailer.

- **Axle** – means an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway.
- **Base Jurisdiction** – means the member jurisdiction, selected in accordance with Section 305, to which an applicant applies for apportioned registration under the plan or the member jurisdiction that issues apportioned registration to an applicant under the plan.
- **Board** – means the Board of Directors of the Repository.
- **Cab Card** - means an evidence of registration, other than a plate, issued for an apportioned vehicle registered under the Plan by the base jurisdiction and carried in or on the identified vehicle.
- **Chartered Party** – means a group of persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.
- **Combination of Vehicles**- means a power unit used in combination with one or more Trailers, Semi-Trailers or Auxiliary Axles.
- **Credentials** - means the cab card and plate issued in accordance with the Plan.
- **Enforcement Date** – means the date the Base Jurisdiction requires a Registrant to display the new Registration Year’s Credentials.
- **Established Place of Business** – means a physical structure located within the base jurisdiction that is owned or leased by the applicant and whose street address shall be specified by the applicant. 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 trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The applicant need not have landline telephone service at the physical structure. Operational 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 has an established place of business within the base jurisdiction.
- **Exception** – means a deviation from the Plan by a Member Jurisdiction, which has been approved by all Member Jurisdictions.

- **Extension** – means a period of time from the expiration date or end of a Grace Period during which Registrants may operate on expired Credentials by reason of the inability of the Base Jurisdiction to provide current Credentials.
- **Fleet** – means one or more apportionable vehicles designated by an applicant for distance reporting under the Plan.
- **Grace Period** - means a period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.
- **Household Goods Carrier** – means a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature of value, requires the specialized handling and equipment commonly employed in moving household goods.
- **Inter-jurisdiction Movement** – means vehicle movement between or through two or more jurisdictions.
- **Intra-jurisdiction Movement** – means vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.
- **Jurisdiction** – means a country or a state, province, territory, possession, or federal district of a country.
- **Lease** – means a transaction evidenced by a written document in which a lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a lessee for a specific term. A **long-term** lease is for a period of 30 calendar days or more. A **short-term** lease is for a period of less than 30 calendar days.
- **Lessee** – means a person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.
- **Lessor** – means a person that, under the terms of a lease agreement, authorized another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.
- **Member Jurisdiction** - means a jurisdiction that has applied and has been approved for membership in the plan in accordance with Section 1100 of the Plan.
- **Motor Vehicle** – means a vehicle which is self-propelled by power other than muscular power and which does not move on a rail.
- **Person**– means a natural person or business entity such as a corporation, partnership, or limited liability company.

- **Plate** – means the license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.
- **Pool** – means with respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic services, or any part of their earnings.
- **Power Unit** - means a Motor vehicle (but not including an automobile or motorcycle), as distinguished from a trailer, semi-trailer, or an auxiliary axle.
- **PRISM** – means Performance and Registration Information Systems Management, a system to track the safety of commercial vehicles.
- **Properly Registered Vehicle** - means a vehicle, which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.
- **Reciprocity** – means the reciprocal grant by one jurisdiction of operating rights or privileges to properly registered vehicles registered by another jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.
- **Reciprocity Agreement**- means an agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdiction grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.
- **Reciprocity Distance** – means the distance traveled by Apportionable vehicles in jurisdictions which are not member jurisdictions and which grant reciprocity without charge.
- **Records** – means information created, received and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.
- **Records Review** – means an evaluation of a Registrant’s distance accounting system and internal controls to assess the Registrant’s compliance with the requirements of the Plan. Unlike an audit, a Records Review focuses only on the adequacy of the internal controls and the record-keeping; it may be limited in scope to less than a full Registration Year; it may be conducted before the Registrant’s first registration renewal; and it does not result in any fee adjustments.
- **Recreational Vehicle** – means a vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.
- **Registrant** – means a person in whose name a properly registered vehicle is registered.

- **Registration Year** – means the twelve-month period during which, under the laws of the base jurisdiction, the registration issued to a registrant by the base jurisdiction is valid.
- **Rental Fleet** – means vehicles the rental owner designates as a rental fleet and which are offered for rent with or without drivers.
- **Rental Owner** – means someone who rents vehicles to others with or without drivers.
- **Rental Vehicle** – means a vehicle of a rental fleet.
- **Reporting Period** – means except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration year for which apportioned registration is sought. If the registration year begins on any date in July, August, or September, the reporting period shall be the previous such twelve-month period.

IF THE FIRST MONTH OF THE REGISTRATION YEAR IS:	THE REPORTING PERIOD IS:
JANUARY 2015	JULY 1, 2013 - JUNE 30, 2014
FEBRUARY 2015	JULY 1, 2013 - JUNE 30, 2014
MARCH 2015	JULY 1, 2013 - JUNE 30, 2014
APRIL 2015	JULY 1, 2013 - JUNE 30, 2014
MAY 2015	JULY 1, 2013 - JUNE 30, 2014
JUNE 2015	JULY 1, 2013 - JUNE 30, 2014
JULY 2015	JULY 1, 2013 - JUNE 30, 2014
AUGUST 2015	JULY 1, 2013 - JUNE 30, 2014
SEPTEMBER 2015	JULY 1, 2014 - JUNE 30, 2015
OCTOBER 2015	JULY 1, 2014 - JUNE 30, 2015
NOVEMBER 2015	JULY 1, 2014 - JUNE 30, 2015
DECEMBER 2015	JULY 1, 2014 - JUNE 30, 2015

- **Repository** – means the entity designated as such in Section 1300.
- **Residence** - means the status of an applicant or registrant as a resident of a member jurisdiction.
- **Restricted Plate** – means a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the jurisdiction that issues the plate.
- **Semi-Trailer** – means a vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that a part of its weight rests upon or is carried by a towing vehicle.

- **Service Representative** – means a person that furnishes facilities and services, including sales, warehousing, motorized equipment, and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

- **Total Distance** - means all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.

- **Tractor** – means a motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn.

- **Trailer** – means a vehicle without motor power, designed to be drawn by a motor vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing vehicle.

- **Trip Permit** – means a permit issued by a member jurisdiction in lieu of apportioned or full registration.

- **Truck** – means a power unit designed, used, or maintained primarily for the transportation of property.

- **Truck Tractor** – means a motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

- **United States Regions-** means, for purposes of Section 1325, the following allocation of the United States Member Jurisdictions:
 - Region No. 1— Connecticut, Delaware, the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.

 - Region No. 2— Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

 - Region No. 3— Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.

 - Region No. 4— Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

- **USDOT number** – is a number that serves as a unique identifier when collecting and monitoring a company's safety information acquired during audits, compliance reviews, crash investigations, and inspections. Companies that operate commercial vehicles

transporting passengers or hauling cargo in interstate commerce must be registered with the FMCSA (Federal Motor Carrier Safety Administration) and must have a USDOT number. In addition, commercial intrastate hazardous materials carriers who haul quantities requiring safety permit must register for a USDOT number.

- **Vehicle** – a device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks

SECTION II

INTERNATIONAL FUEL TAX AGREEMENT

This manual is provided as a guide for obtaining a fuel tax license and decals in accordance with the International Fuel Tax Agreement (IFTA) and the filing of quarterly fuel tax reports.

The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement. Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this agreement or purchase fuel trip permits for travel in member jurisdictions.

Upon receipt of a completed application, the IFTA license and decals will be issued, which will allow the licensee to travel in all IFTA member jurisdictions.

South Carolina is your base jurisdiction for IFTA licensing and reporting if:

1. You have qualified motor vehicles based and registered in South Carolina; and
2. You maintain the operational control and records for qualified motor vehicles in South Carolina or can make those records available in South Carolina; and
3. You have qualified motor vehicles which actually travel on South Carolina highways; and
4. You operate in at least one other IFTA jurisdiction.

For further assistance, you may telephone the Motor Carrier Services Office, Monday through Friday, 8:30 a.m. - 5:00 p.m. at (803) 896-3870.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

LICENSING PROCEDURES

Any motor carrier whose base jurisdiction is South Carolina and operates one or more qualified motor vehicles in at least one other IFTA member jurisdiction must apply for South Carolina IFTA credentials or fuel trip permits must be obtained to travel through member jurisdictions according to the regulations of each member jurisdiction.

An IFTA-1 application can be obtained by accessing www.scdmvonline.com under the Forms and Manual selection and scroll to the Motor Carrier Interstate Forms. The IFTA-1 application requests basic information relative to the licensee and the type of operation. The application does not require vehicle descriptions. However, the Department of Motor Vehicles reserves the right to request, if needed, the description of the vehicles before any application is processed. The descriptions of the vehicles must be kept on file at the licensee's place of business.

Incomplete applications will cause delay in receiving your IFTA license and decals. Once a completed application is received and processed, the IFTA license and decals will be issued to the licensee.

Applicants who were previously licensed in another IFTA member jurisdiction and whose

license is in a revoked or suspended status, will not be issued a South Carolina IFTA license until the matter has been cleared with the previous member jurisdiction. The Department of Motor Vehicles will not knowingly issue a license if the application contains misrepresentations, misstatements or omissions of required information.

LICENSE FEE

There is no fee for the South Carolina IFTA license and decals. However, penalty and interest will be applied to all delinquent returns.

BONDING

The Department of Motor Vehicles may require an IFTA licensee to post a bond when a licensee has failed to file timely reports, when tax has not been remitted or when an audit indicates problems severe enough that, in the Department's discretion, a bond is required to protect the interest of all member jurisdictions.

IFTA CREDENTIALS

An IFTA license will be issued to each IFTA licensee. A photocopy of the license must be maintained in the cab of each qualified motor vehicle. The original license should be kept in a safe place. The IFTA license is valid for the calendar year January 1 through December 31. If a carrier is found operating a qualified motor vehicle without an IFTA license and decals, the vehicle operator will be subject to the purchase of an IFTA trip permit and/or a citation.

Two matching decals will be issued for each qualified motor vehicle operated by the IFTA licensee. One decal must be placed on the exterior portion of the driver's side of the power unit and the second decal must be placed on the exterior portion of the passenger's side of the power unit.

A licensee may request extra decals for fleet additions. When ordering additional decals throughout the license year, the licensee must complete an IFTA-1 Form (Application for IFTA Credentials) and submit same to the Motor Carrier Services Section or one of the Division of Motor Vehicle Offices. Approved web users can process online a renewal and additional decal request at www.scdmvonline.com.

In order to avoid a citation, all operators of qualified motor vehicles must have proper credentials or a fuel trip permit, unless otherwise exempt.

If you are licensed as a dealer, manufacturer, drive-away or transporter, you should temporarily display the IFTA decals in a visible manner on both sides of the cab and a copy of your IFTA license must be in the vehicle while being operated in this or any other IFTA member jurisdiction.

RENEWAL PROCEDURES

IFTA licenses must be renewed annually for the new license year. Each year the Motor Carrier Services Section will email notification that it is time to renew to all licensees whose accounts are in good standing. The renewal application must be completed, signed and returned to Motor Carrier Services for the new license to be issued. Approved web users have the ability to process the IFTA renewal online at www.scdmvonline.com.

Requests for renewal will be denied if the licensee has failed to file a report or has delinquent tax liabilities.

QUARTERLY TAX RETURNS

All licensees must file an IFTA quarterly tax return with the Motor Carrier Services Section, reporting their travel and fuel purchases for the quarter. This return must include the total distance traveled and the total gallons of fuel purchased during the reporting period.

A return must be filed even if the licensee does not operate or purchase any fuel during the quarter. These are called "no operations" returns.

The quarterly tax return indicates the tax or refund due for each member jurisdiction. Only one check is written for the net tax due or if a refund exists, the Department will send a refund check to the licensee.

Some jurisdictions have a surcharge in addition to the fuel tax; the surcharge for these states will be included on the tax rate table.

All IFTA tax returns are to be reported in United States measurements. If you have Canadian travel and fuel purchases, the conversion rates are:

1 Liter	=	.2642 gallons
1 Kilometer	=	.62137 miles

ALL NUMBERS MUST BE ROUNDED TO THE NEAREST WHOLE GALLON OR DISTANCE.

The due date for the tax return is the last day of the month immediately following the close of the quarter for which the return is being filed. Member jurisdiction tax rates can be found at www.iftach.org. Approved web users have the ability to process the IFTA quarterly tax return online at www.scdmvonline.com.

RETURN DUE DATES

REPORTING QUARTER

DUE DATE

January 1 - March 31

April 30

April 1 - June 30

July 31

July 1 - September 30

October 31

October 1 - December 31

January 31

To be timely filed the return must be postmarked by the U. S. Postal Service or hand delivered to the Motor Carrier Services Section by the due date, along with any taxes that may be due. If the due date is Saturday, Sunday or a legal holiday, the next business day is considered the final filing date.

Returns must be mailed to: South Carolina Department of Motor Vehicles
Motor Carrier Services Section
Post Office Box 1498
Blythewood, South Carolina 29016-0027

Or delivered to: South Carolina Department of Motor Vehicles
Motor Carrier Services
10311 Wilson Blvd.
Blythewood, South Carolina 29016

PENALTY AND INTEREST PROVISIONS

When a licensee fails to file a return, files a late return, files an amended return or fails to remit the total tax due, the licensee is subject to penalty and interest. The penalty will be \$50.00 or 10% of the net tax due, whichever is greater.

For a fleet based in a U.S. jurisdiction, interest shall be set at an annual rate of two (2) percentage points above the underpayment rate established under Section 6621 (a) (2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year. For example if the IRS underpayment rate equals 3%, the IFTA Annual Interest Rate equals 5%; the interest shall accrue monthly at 1/12 this annual rate. Interest rates are subject to change. The latest information on interest rates can be obtained at www.iftach.org.

AMENDED RETURNS

An amended return should be filed whenever the licensee determines that an error was made on the original return. The Department may also request amended returns on an as needed basis. The penalty on amended returns will be assessed on the net difference of the original quarterly tax filing and the amendment after the original due date. The penalty will be \$50.00 or 10% whichever is greater, regardless of whether the tax decreases or increases. Interest will be applied to amended returns in the same manner as delinquent returns. Approved web user can process amended returns online at www.scdmvonline.com.

TAX EXEMPTIONS

The latest information on member jurisdictions tax exemptions can be obtained at www.iftach.org.

REFUNDS

A refund may be claimed on the IFTA tax return for any overpayment of tax in a reporting

period. A refund will be issued once the Motor Carrier Services Section determines that all liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if there are any outstanding debts owed to the Department.

FAILURE TO FILE RETURNS

Whenever the licensee fails, neglects or refuses to file an IFTA tax return, the Department may assess the licensee based on the best information available, including the licensee's filing history. The licensee will be subject to estimated tax, penalty and interest.

The burden of proof remains with the licensee to show that the assessment is incorrect.

Also, failure to file quarterly tax returns will result in the suspension or revocation of your IFTA license and decals.

LICENSE CANCELLATION

An IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The cancellation box on the final IFTA quarterly tax return may be checked to indicate the end of operations under IFTA or the licensee may submit a letter requesting cancellation of their IFTA license. Account can only be closed at the end of a quarter.

Upon cancellation, the licensee must destroy the original IFTA license and all used IFTA decals. Any unused IFTA decals must be returned to the Motor Carrier Services Section. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. Records must be maintained for a period of four years from the due date of the final quarterly tax report or the date the return was filed, whichever is later.

LICENSE SUSPENSION AND REVOCATION

An IFTA license may be suspended or revoked for any of the following reasons:

1. Failure to file an IFTA quarterly tax return.
2. Failure to remit all taxes due.
3. Failure to pay or protest an audit assessment within the established time period.

The Department will notify all member jurisdictions when a suspension or revocation has occurred. It is illegal to operate a vehicle with a suspended or revoked license.

To reinstate a suspended or revoked license, the licensee must file all delinquent tax returns and remit all delinquent taxes and applicable interest.

IFTA AUDIT

The purpose of an IFTA audit is the verification of fuel and distance data reported on the IFTA quarterly returns. The Department of Motor Vehicles will audit South Carolina IFTA licensees on behalf of all member jurisdictions. Audits will be performed during normal business hours and to the extent possible, notification will be given in advance.

RECORD RETENTION PERIOD

Adequate records keeping is important to the carrier when seeking a refund or credit for tax-paid fuel, and is equally important to the Department of Motor Vehicles to ensure compliance with the reporting and payment of all tax liabilities. Every licensee must maintain records to substantiate information reported on the quarterly tax return. These records must be maintained for a period of four years from the date of the return or the date that the return was filed, whichever, is later. Records must be made available upon request by any member jurisdiction.

ACCEPTABLE SOURCE DOCUMENTS

Distance Record

Licensees are responsible for maintaining records of all operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax return. An acceptable accounting system is an essential ingredient in compiling the data necessary to complete a Distance Record. A licensee's system, at a minimum, must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include the following documentation:

1. Date of trip (starting and ending);
2. Trip origin and destination (including city and state);
3. Routes of travel;
4. Beginning and ending odometer readings;
5. Total trip distance;
6. Distance by jurisdiction;
7. Vehicle unit number;
8. Driver's name.

For records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):

- the original GPS or other location data for the Vehicle to which the Records pertain
- the date and time of each GPS or other system reading
- the location of each GPS or other system reading

- the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the Records pertain
- the calculated distance between each GPS or other system reading
- the route of the Vehicle's travel
- the total distance traveled by the Vehicle
- the distance traveled in each jurisdiction
- the Vehicle identification number or Vehicle unit number

Fuel Receipts

The licensee must maintain complete records of all fuel type purchases. Separate totals must be compiled for each fuel type. Fuel purchased as storage fuel or over the road (O.T.R.) purchases are to be accounted for separately. The fuel records must contain:

1. Date of purchase;
2. Name and address of the seller;
3. Number of gallons purchased;
4. Type of fuel purchased;
5. Price per gallon;
6. Unit number of the vehicle into which the fuel was placed or license plate number
7. Purchaser's signature and/or purchaser's name

Acceptable fuel receipts include an invoice, a credit card receipt or verifiable microfilm/microfiche of same. The Department of Motor Vehicles will not accept receipts that contain alterations or erasures.

Bulk Fuel Storage

A licensee who maintains a bulk fuel storage facility may obtain credit for tax previously paid on qualified fuel withdrawn from that facility if the following records are maintained:

- Date of withdrawal
- Number of gallons withdrawn
- Fuel type
- Unit number or license plate of the vehicle into which the fuel was placed
- Inventory Records reconciling the purchases and withdrawals (compiled monthly and/or quarterly)
 - Beginning Inventory
 - Total purchases
 - Total withdrawals
 - Qualified Units
 - Non-Qualified Units
 - Ending Inventory
- Purchases to substantiate that taxes were paid on all bulk fuel purchases

- Date of purchase
- Name and address of seller
- Purchaser's information
- Number of gallons
- Type of fuel
- Price per gallon
- Amount of federal and state taxes collected

A licensee who maintains a bulk fuel storage facility must maintain bulk fuel storage reconciliation records. The licensee must show that adequate records are maintained to distinguish fuel placed into qualified versus non-qualified vehicles. Records should be kept separate for retail purchases and bulk storage withdrawals.

Summaries

- A summary of the fleet's operations for each month, which includes both the full distance traveled and fuel used by each qualified vehicle in the fleet during the calendar month, and the distance traveled in the month by each apportioned vehicle in each jurisdiction.
- A summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled and fuel used by vehicles in the fleet during the calendar quarter, and the distance traveled and fuel used in each jurisdiction by the vehicles in the fleet during the calendar quarter.
- Computer summaries must be substantiated by the source documents used to generate the figures and must be made available upon request.

INADEQUATE RECORDS

If any licensee fails to make records available upon proper request or if any licensee fails to maintain records from which the licensee's tax liability may be determined, the base jurisdiction shall have authority to estimate the fuel used or in the absence of adequate records, use a standard of 4 MPG/1.7KPL. When tax paid fuel documentation is unavailable, all claims for tax paid fuel will be disallowed.

LOCATION OF RECORDS

A licensee's operational records should be made available for audit purposes at a location in South Carolina. In the event the records are not located in South Carolina and it becomes necessary for auditors to travel to the place where such records are normally kept, the licensee shall be responsible for all expenses incurred in the performance of the audit, including travel and per diem, and must promptly reimburse the Department for those expenses.

COMMUNICATING AUDIT RESULTS

An audit report will be provided to the licensee after the written copy of the audit is processed at Motor Carrier Services (MCS). MCS will prepare and submit reports to all affected member jurisdictions of the accuracy of the records and any resulting adjustment(s) of fuel taxes. Therefore, the licensee may be subject to a supplemental audit if any member jurisdiction disagrees with the audit results.

The licensee has 45 days from the invoice date to remit a payment or file a protest on the proposed audit assessment by submitting a written request for an administrative hearing to the Office of Motor Vehicle Hearings (OMVH). If a hearing is granted, the OMVH will send written notice of the date, time, and location of the hearing. The base jurisdiction will participate in the appeal process on behalf of all member jurisdictions. The licensee and/or his designated representative may appear at the hearing and produce witnesses and documents to substantiate the appeal. The OMVH will notify the licensee in writing of the findings and rulings of the appeal.

Failure to remit a payment or file a protest of the proposed vehicle assessment will result in a suspension or revocation of the licensee's account.

IFTA DEFINITIONS

- **Annual Tax Reporting Period** – means January 1 through December 31.
- **Applicant** - is a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the International Fuel Tax Agreement.
- **Audit** – means :
 1. The physical examination of the source documentation of the licensee’s operations either in detail or on a representative sample basis;
 2. The evaluation of the internal controls of the licensee’s accounting system and operations; and
 3. The accumulation of sufficient competent evidential matter to afford a reasonable basis for determining whether or not there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of the International Fuel Tax Agreement and all affected jurisdictions’ fuel use tax laws.
- **Axle** - an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway.
- **Base Jurisdiction** – means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes; and
 1. Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
 2. Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

The IFTA Commissioners of two or more affected jurisdictions may allow the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.
- **Cancellation** - means the termination of a license by the licensing jurisdiction pursuant to section R410.
- **Carrier** – means a person who operates or causes to be operated a qualified motor vehicle on any highway in South Carolina.
- **Commissioner** – means the official designated by the jurisdiction to be responsible for the administration of this Agreement.

- **Fleet** - one or more vehicles
- **Gallon of compressed natural gas** - means a quantity of compressed natural gas equal to 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure. In the alternative, it means a quantity of compressed natural gas that weighs 5.66 pounds.
- **Gross Vehicle Weight** – means the empty weight of a vehicle (tractor and trailer) plus the weight of any load
- **In-Jurisdiction Distance** – means the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction, including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permits or miles/kilometers exempted from fuel taxation by a jurisdiction.
- **Jurisdiction** – means a state of the United States, the District of Columbia, or a province or territory of Canada, or a state of the United Mexican States.
- **Lessee**- means the party acquiring the use of equipment with or without a driver from another.
- **Lessor** - means the party granting the use of equipment with or without a driver to another.
- **Licensee** – means a person who holds an uncanceled agreement license issued by the base jurisdiction.
- **Liter of compressed natural gas** - means a quantity of compressed natural gas equal to 1.0 cubic meters of natural gas at 15 degrees Celsius and one atmosphere of pressure. In the alternative, it means a quantity of compressed natural gas that weighs 0.678 kilograms.
- **Member Jurisdiction** – means a jurisdiction which is a member of the International Fuel Tax Agreement
- **Motor Fuels** – means all fuels placed in the supply tank of qualified motor vehicles.
- **Person** – means an individual, corporation, partnership, association, trust, or other entity.
- **Qualified Motor Vehicle** – means a motor vehicle used, designed or maintained for the transportation of persons or property and:
 1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
 2. having three or more axles regardless of weight; or
 3. used in combination when the weight of such combination exceeds 26,000 Pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight. Qualified vehicles does not include recreational vehicles.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

- **Recreational Vehicle** – means vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. A recreational vehicle must not be used in connection with any business endeavor to be considered a recreational vehicle.
- **Registration** – means the qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration card containing owner and vehicle information.
- **Registered Gross Vehicle Weight** – means the weight at which a qualified motor vehicle is registered (plated) with the South Carolina Department of Motor Vehicles or a state other than South Carolina.
- **Reporting Period** – means a period of time consistent with the calendar periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.
- **Revocation** - means withdrawal of license and privileges by the licensing jurisdiction.
- **Roadside Enforcement** – means necessary action, by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction. It includes any activity by authorized personnel at any permanent or temporary weight or inspection site or any other location as deemed appropriate by the jurisdiction.
- **Suspension** - means temporary removal of privileges granted to the licensee by the licensing jurisdiction.
- **Temporary Decal Permit** – means a permit issued by the base jurisdiction or its agent to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. A temporary decal permit is valid for a period of 30 days to give the carrier adequate time to affix the annual permanent decals.
- **Total Distance** – means all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a vehicle while under a trip Lease shall be considered to have been traveled by the lessor's fleet.
- **Weight** – means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

SECTION III

UNIFIED CARRIER REGISTRATION AGREEMENT (UCRA)

South Carolina is a participant in the Unified Carrier Registration Agreement (UCRA). The UCRA is the interstate agreement, developed under the UCR Plan, governing the collection and distribution of fees generated under the UCRA. All for-hire motor carriers transporting property or passengers and motor private carriers transporting property who are required to register with the United States Department of Transportation (USDOT), as well as brokers, freight forwarders, and leasing companies are subject to the UCRA. Entities subject to UCRA are required to register annually and pay UCR fees at the time of registration. The annual registration year for UCR runs from January to December.

The only entities not subject to the UCRA are motor private carriers transporting only passengers and purely intrastate carriers, that is, those carriers that do not handle interstate freight or make interstate movements.

Fee information is based upon information provided on the Unified Carrier Registration Application. The UCRA is a base-state agreement, under which a UCR registrant pays UCR fees through the base state on behalf of all the 41 states participating in the UCRA. A UCR registrant must select a base state at the time of initial registration. All UCR registrants with a principal place of business in South Carolina must use South Carolina as their base state. Registrants that do not have their principal place of business in South Carolina should refer to the UCR Application Instruction Sheet for guidance on selecting a base state (www.scdmvonline.com).

UCR fees for motor carriers transporting property or passengers and motor private carriers transporting property are based solely on the total number of commercial motor vehicles operated. The UCR Fee Schedule contains six graduated fee brackets where each bracket corresponds to a range of total vehicles (for example: 0-2, 3-5, etc.). The UCR fees for brokers, freight forwarders (not operating commercial motor vehicles), and leasing companies are levied at the lowest fee bracket. Section 5 of the UCR Application contains the Fee Schedule or the Fee Schedule can be referenced at www.scdmvonline.com. The revenue generated by the UCR program is used for motor carrier safety programs and enforcement.

South Carolina UCR renewal registrations are processed in the last quarter of the calendar year immediately preceding the UCR registration year. UCR registrations are considered to be timely filed when the application and the correct UCR fee have been submitted to and accepted by the base state prior to the start of the UCR registration year. To insure a timely filing it is highly recommended that UCR registrants based in South Carolina complete their registration online at www.ucr.in.gov. Online payments may be made using MasterCard, Visa, or e-check.

Registrants may also submit their registration by mail or in person to the South Carolina Department of Motor Vehicles, Motor Carrier Services. The UCR Application and Application Instruction Sheet may be downloaded at <http://www.scdmvonline.com>. Applications and payments sent by mail should be addressed to:

South Carolina Department of Motor Vehicles,

Motor Carrier Services-UCR,

P. O. Box 1498,

Blythewood, South Carolina 29016

The five UCR registrant classifications can be defined as follows:

- **Motor carrier** - means a person providing motor vehicle transportation for compensation.
- **Motor private carrier** - means a person who provides interstate transportation of property in order to support its primary line of business
- **Broker** - means a person, other than a motor carrier, who sells or arranges for transportation by a motor carrier for compensation.
- **Freight forwarder** - means a person, who arranges for truck transportation of cargo belonging to others, utilizing for-hire carriers to provide the actual truck transportation, and also performs or provides for assembling, consolidating, break-bulk and distribution of shipments and assumes responsibility for transportation from place of receipt to destination
- **Leasing company** - means a person or company engaged in the business of leasing or renting for compensation motor vehicles they own without drivers to a motor carrier, motor private carrier, or freight forwarder.

SECTION IV

CERTIFICATE OF COMPLIANCE (COC)

Certificate of Compliance means a certificate representing an **intrastate** for hire motor carrier has complied with the safety and insurance requirements of the Department of Motor Vehicles. Certificate of Compliance shall be issued to all intrastate for hire motor carriers, except passenger carriers, household goods carriers and hazardous waste for disposal carriers.

Certificate Class E-L – A carrier who operates a motor vehicle to transport commodities which are of extremely low value such as dump truck commodities. These commodities do not require cargo insurance.

Certificate Class E-LC – A carrier who operates a motor vehicle to transport property, which is properly insured to carry any cargo.

To obtain the Application for Certificate of Compliance for Operation of for-hire Motor Vehicle Carriers go to www.scdmvonline.com.

Limits of liability for Freight Vehicles with GVWR of 10,000 Lbs. or More

- A. Non-Hazardous: \$750,000
- B. Hazardous: \$5,000,000

Hazardous substances, as defined in 49 CFR 171.8 transported in cargo tanks, portable tanks or hoppers-type vehicles with capacities in excess of 3,500 water gallons; or in bulk Division 1.1, 1.2 and 1.3 materials, Division 2.3, Hazard Zone A, or Division 6.1, Packing Group I, Hazard Zone A material; in bulk Division 2.1 or 2.2; or highway route controlled quantities of a Class 7 material, as defined in 49 CFR 173.403.

Limits of liability for Freight Vehicles with GVWR less than 10,000 Lbs.

- A. Non-Hazardous: \$300,000
- B. Hazardous: \$5,000,000

Hazardous substances, as defined in 49 CFR 171.8 transported in cargo tanks, portable tanks or hoppers-type vehicles with capacities in excess of 3,500 water gallons; or in bulk Division 1.1, 1.2 and 1.3 materials, Division 2.3, Hazard Zone A, or Division 6.1, Packing Group I, Hazard Zone A material; in bulk Division 2.1 or 2.2; or highway route controlled quantities of a Class 7 material, as defined in 49 CFR 173.403.

Cargo Insurance Limits for Carrier Requiring E-LC Coverage

For loss or damage to property carried on any one motor vehicle: \$5,000

SCDMV BRANCHES THAT PROCESS IRP/IFTA TRANSACTIONS

**LOCATIONS MAY BE SUBJECT TO CHANGE. COMPLETE LIST CAN BE FOUND AT
WWW.SCDMVONLINE.COM**

Location	Address
BLYTHEWOOD DMV	10311 WILSON BOULEVARD ROAD, BLYTHEWOOD, SOUTH CAROLINA 29016
MOTOR CARRIER SERVICES/BLYTHEWOOD *NEW ACCOUNTS ONLY	10311 WILSON BOULEVARD ROAD BLYTHEWOOD, SOUTH CAROLINA 29016
CHESTER DMV	508 BELT ROAD, CHESTER, SOUTH CAROLINA 29415
DILLON DMV	1705 HWY. 301 SOUTH, DILLON, SOUTH CAROLINA 29536
GREER DMV	610 ARLINGTON ROAD, GREER, SOUTH CAROLINA 39651
IRMO-BALLENTINE DMV	1016 BROADSTONE ROAD, IRMO, SOUTH CAROLINA 29063
KINGSTREE DMV	785 EASTLAND AVE., KINGSTREE, SOUTH CAROLINA 29556
NORTH AUGUSTA DMV	1913 ASCAUGUA ROAD, NORTH AUGUSTA, SOUTH CAROLINA 29841
**CHARLESTON DMV NEW IFTA ACCOUNTS OR ADDITIONAL DECALS ONLY	3890 LEEDS AVE., CHARLESTON, SOUTH CAROLINA 29415
** FLORENCE DMV NEW IFTA ACCOUNTS OR ADDITIONAL DECALS ONLY	3102 EAST PALMETTO ST., FLORENCE, SOUTH CAROLINA 29506
** GREENVILLE DMV NEW IFTA ACCOUNTS OR ADDITIONAL DECALS ONLY	15 SALUDA DAM ROAD, GREENVILLE, SOUTH CAROLINA 29611
**SPARTANBURG DMV NEW IFTA ACCOUNTS OR ADDITIONAL DECALS ONLY	8794 FAIRFOREST ROAD, SPARTANBURG, SOUTH CAROLINA 29305

IMPORTANT WEB ADDRESSES

<i>SCDMV FORMS AND MANUALS</i>	<i>WWW.SCDMVONLINE.COM</i>
<i>UPDATE MCS-150/USDOT NUMBER</i>	<i>WWW.FMCSA.DOT.GOV</i>
<i>PROCESS HVUT 2290</i>	<i>WWW.IRS.GOV</i>
<i>INTERNATIONAL REGISTRATION PLAN INC.</i>	<i>WWW.IRPONLINE.COM</i>
<i>INTERNATIONAL FUEL TAX AGREEMENT (TAX RATES FOR STATES)</i>	<i>WWW.IFTACH.ORG</i>
<i>UNIFIED CARRIER REGISTRATION ONLINE</i>	<i>WWW.UCR.IN.GOV</i>
<i>OVERSIZE PERMITS</i>	<i>WWW.SCDOT.ORG</i>
<i>STATE TRANSPORT POLICE</i>	<i>WWW.SCDPS.GOV</i>
<i>S C DEPARTMENT OF REVENUE (PT 441)</i>	<i>WWW.DOR.SC.GOV</i>

JURISDICTION MEMBERS OF IRP

US Jurisdictions and Canadian Provinces

Alberta	Massachusetts	Pennsylvania
Alabama	Michigan	Prince Edward Island
Alaska	Minnesota	Quebec
Arkansas	Mississippi	Rhode Island
Arizona	Missouri	Saskatchewan
British Columbia	Montana	South Carolina
California	Nebraska	South Dakota
Colorado	New Brunswick	Tennessee
Connecticut	Newfoundland/ Labrador	Texas
Delaware	New Hampshire	Utah
Dist of Columbia	New Jersey	Vermont
Florida	New Mexico	Virginia
Georgia	New York	Washington
Iowa	Nevada	West Virginia
Idaho	North Carolina	Wisconsin
Illinois	North Dakota	Wyoming
Indiana	Nova Scotia	
Kansas	Ohio	
Kentucky	Oklahoma	
Louisiana	Ontario	
Manitoba	Oregon	
Maryland		

JURISDICTION MEMBERS OF IFTA

US Jurisdictions and Canadian Provinces

Alberta	Massachusetts	Pennsylvania
Alabama	Michigan	Prince Edward Island
Alaska	Minnesota	Quebec
Arkansas	Mississippi	Rhode Island
Arizona	Missouri	Saskatchewan
British Columbia	Montana	South Carolina
California	Nebraska	South Dakota
Colorado	New Brunswick	Tennessee
Connecticut	Newfoundland/	Texas
Delaware	Labrador	Utah
Dist of Columbia	New Hampshire	Vermont
Florida	New Jersey	Virginia
Georgia	New Mexico	Washington
Iowa	New York	West Virginia
Idaho	Nevada	Wisconsin
Illinois	North Carolina	Wyoming
Indiana	North Dakota	
Kansas	Nova Scotia	
Kentucky	Ohio	
Louisiana	Oklahoma	
Manitoba	Ontario	
Maryland	Oregon	

VEHICLE MAKE ABBREVIATIONS

ARCO	ACR	DODGE	DODG	LUBBOCK	LBK
ADAMS	ADS	DORSEY	DOR	LUFKIN	LUF
ALABAMA	ALA	DUNB	DUNB	MACK	MACK
ALLOY	ALY	DUROBILT	DBL	MARMON	MRM
ALUMINUM	ALUM	EVANS	EVA	MATLOCK	MATLK
AMERICAN	AMER	FERRE E	FERE	MCI	MCI
ARROW	ARR	FONTAINE	FONA	MCKAY	MCK
AUTOCAR	AUTO	FORD	FORD	MERCEDES	MERZ
AZTEC	AZT	FREIGHTLINER	FRHT	MILLER	MIL
BAKER	BAKI	FUREHAUF	FRU	MABORS	MBR
BARRETT	BARE	FWD	FWD	NELSON	NEL
BARTLETT	BTL	GINDY	GIN	OHIO	OH
BILT WEE	BIW	GMC	GMC	OMAHA	OMH
BLACK	BLACK	GOLDEN EAGLE	GOLDE	PEERLESS	PEER
BLAK DIAMOND	BLD	GORE	GOR	PENNSYLVANIA	PEN
BLUE BIRD BODY	BLUB	GREAT DANE	GDAN	PETERBILT	PTRB
BOCK	BOK	HARDEE	HARD	PORT	PRIT
BROCK	BROC	HEIL	HEIL	PREVAST	PRV
BROCKWAY	BROCW	HENDERSON	HDN	RAVENS	RAVE
BROWN	BRWN	HENDRICKSON	HEND	REID	REID
BUTLER	BUT	HERCULES	HERC	ROGERS	ROG
CHAMBERLAIN	CHAMB	HIGHLANDER	HGL	SHOPBUILT	SHO
CHANCEY	CHN	HIGHWAY	HWY	SHORELINE	SHORE
CHEROKEE	CKE	HOBBS	HBS	SILVER EAGLE	SIEA
CHEVROLET	CHEV	HOMEMADE	HMD	STANDARD	STAN
CIRCLE B	CRCLB	HONDA	HOND	STERLING	STER
CITY	CTY	HUDSON	HUDS	STRICK	STRI
CLARK MFG	CLAR	HYSTER	HYS	STUART	STW
COMET	COME	INTERNATIONAL	INTL	STUDEBAKER	STU
CORBITT	CRB	IVECO	IVEC	TALBERT	TAL
COTTRELL	COTRL	JOHNSON	JOH	TAYLOR	TAYR
CRANE	CRANE	KARI KOOL	KARIK	THE UREER	THE
CRUSADER	CRUSA	KENTUCKY	KNY	TIMPT	TIMP
CUSTOM BLT	CTB	KENWORTH	KW	TRAILCO	TRLC
CUSTOM TL	CUSM	KEYSTONE	KEYS	TRANSCRAFT	TCRFT
DACO	DACO	KING	KNG	TRANSPORT	TPT
DELAV	DELAV	KINGHAM	KNGH	TRI-BROCK	TRIBK
DELTA	DLT	LOADCRAFT	LDCRF	TRIM LINE	TML
DEMPSTER	DEMP	LOAD KING	LOADK	TRINITY	TRIN
DIAMOND T	DIAT	LOWBOY	LOWB	UHAUL	UHL
				UTILITY	UTIL
				VOLVO	VOLV
				VULCAN	VUL
				WELLS	WELLS
				WESTERN STAR	WSTR
				WHITE	WHIT
				WHITE GMC	WTGMC
				WILSON	WLN
				YALE	YALE
				YELLOW COACH	YLW

SOUTH CAROLINA COUNTY CODES

ABBEVILLE	01	LAURENS	30
AIKEN	02	LEE	31
ALLENDALE	03	LEXINGTON	32
ANDERSON	04	MCCORMICK	33
BAMBERG	05	MARION	34
BARNWELL	06	MARLBORO	35
BEAUFORT	07	NEWBERRY	36
BERKELEY	08	OCONEE	37
CALHOUN	09	ORANGEBURG	38
CHARLESTON	10	PICKENS	39
CHEROKEE	11	RICHLAND	40
CHESTER	12	SALUDA	41
CHESTERFIELD	13	SPARTANBURG	42
CLARENDON	14	SUMTER	43
COLLECTON	15	UNION	44
DARLINGTON	16	WILLIAMSBURG	45
DILLON	17	YORK	46
DORCHESTER	18		
EDGEFIELD	19		
FAIRFIELD	20		
FLORENCE	21		
GEORGETOWN	22		
GREENVILLE	23		
GREENWOOD	24		
HAMPTON	25		
HORRY	26		
JASPER	27		
KERSHAW	28		
LANCASTER	29		