



Proven Quality. Trusted Name.

Transportation Equipment Sales Corp.

State Regulations for Buses

Tennessee

The following document was obtained from the State of **Tennessee**. This document may have been updated since it was obtained. For the most current version, please refer to the State's website at:

<https://www.tn.gov/safety>

This document is provided as a courtesy by TESCO and is not legal advice. State regulations may have changed since we last researched your state, or there may be regulations of which we are not aware. Please contact your state's bureau of motor vehicles or appropriate regulatory agency to obtain the most current information.



State of Tennessee Motor Carrier Education Guide

**Vehicle Services Division
March 2026**

Contents

MOTOR CARRIER GUIDE OVERVIEW	5
MOTOR CARRIER DEFINITIONS.....	6
INTRODUCTION TO THE “IRP”	12
ESTABLISHED PLACE OF BUSINESS	12
ESTABLISHED PLACE OF RESIDENCY	12
HOW IRP FEES ARE APPORTIONED	13
IRP TRANSACTION TYPES.....	13
NEW IRP ACCOUNT	13
ADD VEHICLE	14
REASSIGN A LICENSE PLATE FROM ONE VEHICLE TO ANOTHER VEHICLE OR CHANGE OWNERSHIP OF VEHICLE ON AN EXISTING ACCOUNT	14
UPGRADE/DOWNGRADE – ALL AFFECTED JURISDICTIONS	15
WEIGHT INCREASE/DECREASE.....	15
REPLACEMENT OF CREDENTIALS	15
LOST LICENSE PLATE/DECAL	15
IRP RENEWAL PROCESS.....	16
TO ENSURE QUICKEST PROCESSING TIME PLEASE SUBMIT THE FOLLOWING APPLICABLE DOCUMENTATION VIA TNTAP	16
DELETING OR WITHDRAWING A VEHICLE	16
QUALIFICATION FOR A REFUND OF IRP REGISTRATION FEES.....	17
HOUSEHOLD GOOD CARRIERS.....	18
MOTOR BUS APPORTIONMENT.....	18
FEDERAL HEAVY HIGHWAY VEHICLE USE TAX RETURN – FORM 2290.....	19
TAXPAYER ASSISTANT CENTERS IN TENNESSEE ARE LISTED BELOW	20
TENNESSEE IRP TEMPORARY AUTHORIZATION PERMIT	21
TEMPORARY AUTHORIZATION PERMITS ARE NOT ISSUED ON RENEWAL VEHICLES.....	21
HUNTER PERMIT REQUIREMENTS	21
MAXIMUM GROSS WEIGHT JURISDICTION LIST.....	21
TENNESSEE SIZE AND WEIGHT LIMITATIONS	22
FOR INFORMATION RELATING TO OVERWEIGHT AND/OR OVER DIMENSIONAL PERMITS CONTACT:	22
UNIFIED CARRIER REGISTRATION (UCR) AGREEMENT	23
REGISTRATION REQUIREMENTS	23
APPLICATION, PAYMENTS AND INSTRUCTIONS.....	23
REGISTRATION VERIFICATION	23
INTERNATIONAL FUEL TAX AGREEMENT	23
WHO SHALL OBTAIN AN IFTA LICENSE IN TENNESSEE?	23
WHEN WILL AN IFTA LICENSE NOT BE ISSUED IN TENNESSEE?	24

APPLICATION PROCESSING	24
TENNESSEE IFTA TEMPORARY DECAL PERMIT	24
INFORMATION PROVIDED TO LICENSEES.....	24
VEHICLE IDENTIFICATION	24
LICENSE PERIOD AND POSSESSION OF LICENSE.....	24
DISPLAY OF DECALS	24
DISPLAY OF RENEWAL CREDENTIALS	25
TRANSFER OF DECALS	25
REQUEST FOR ADDITIONAL IFTA DECALS	25
GRACE PERIOD	25
CANCELLATION, SUSPENSION AND REVOCATION	25
LICENSE REINSTATEMENT	25
LICENSE RENEWAL	26
BONDING	26
HOUSEHOLD GOODS CARRIERS	26
INDEPENDENT CONTRACTORS	27
TAXATION OF MOTOR FUELS	27
IFTA REPORTING	27
TAX RETURN REPORTING REQUIREMENTS	28
FILING WITH THE BASE JURISDICTION	28
TAX REPORT PERIOD	28
NON-STANDARD AND ELECTRONIC RETURNS	28
FILING DUE DATE.....	28
LATE FILING	28
DELIVERY BY NATIONAL POSTAL SERVICE OR NATIONAL DELIVERY SERVICE.....	29
TAX PAID PURCHASES	29
RETAIL FUEL PURCHASES.....	29
BULK FUEL PURCHASES	29
CREDITS AND REFUNDS.....	30
PENALTIES	30
INTEREST	30
ASSESSMENT AND COLLECTION	30
TAXPAYER’S RIGHTS TO CONTEST AN ASSESSMENT.....	31
AUDIT REQUIREMENTS	31
INTERNATIONAL FUEL TAX AGREEMENT	32
REGISTRATION REQUIREMENTS	34
PAYMENT OF FEES	35



CREDENTIALS..... 35

RENEWAL PROCESS 35

GENERAL INFORMATION..... 36

TENNESSEE RESTRICTED PLATES..... 36

TENNESSEE REGULATORY AGENCIES 37

TAXPAYER SERVICES..... 37

VEHICLE SERVICES - TITLE & REGISTRATION 37

OVERSIZE/OVERWEIGHT ASSESSMENTS 37

ENFORCEMENT ISSUES, PREPASS, HOMEMADE TRAILER INSPECTIONS..... 37

PUPIL TRANSPORTATION (STATE SCHOOL INSPECTIONS) 37

TENNESSEEDEPARTMENTOFTRANSPORTATION 37

TENNESSEE SECRETARY OF STATE 37

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION 37

Motor Carrier Guide Overview:

Who is Motor Carrier?

The Motor Carrier Section is a one-stop shop servicing the needs of motor carriers with apportioned registration and titling (International Registration Plan) as well as for-hire motor carriers and private towing and wrecker service using public highways of Tennessee (Intrastate Authority). The Motor Carrier unit also allows registrants to file and pay quarterly fuel tax reports (International Fuel Tax Agreement) and register Unified Carrier Registration (UCR). All of Motor Carrier transactions are processed using Tennessee Revenue Reporting System (TR3).

What services are available?

All Motor Carrier registrations and transactions can be completed using our [Tennessee Taxpayer Access Point](#), TNTAP. You can obtain instant access to your IRP, IFTA, Intrastate and UCR accounts by creating an online account via our [Tennessee Taxpayer Access Portal](#) (TNTAP). Step by step instructions are available in this easy to follow [guide](#). If you process your transactions online, you will **not** need to turn in forms by mail.

If someone other than a representative of the company is completing the application, submit a [Motor Carrier Power of Attorney](#).

When are we available and how can you contact us?

Our hours are from 8:00 am to 4:30 pm C.S.T., Monday through Friday. The office is closed on Saturday, Sunday, and all official state holidays. You can reach us 2 ways, by phone **615-399-4265** or email, Motor.Carrier@tn.gov. We do not have a walk-in facility.

What will this guide help me with?

This manual provides information regarding the International Registration Plan (IRP), Unified Carrier Registration Agreement (UCRA), the International Fuel Tax Agreement (IFTA) and Intrastate Authority for commercial vehicles in the State of Tennessee. It will help you know what information you will need to keep ensuring you are compliant with all federal regulations. It will also walk you through each transaction and provide links to the documentation needed. One of the most challenging aspects of any business is properly maintaining your records. Fuel tax and registration records are no different. If you don't have a solid understanding of the requirements, you can quickly fall into bad habits which can cost your business greatly in the long run. Motor carriers licensing vehicles through the International Fuel Tax Agreement (IFTA), the International Registration Plan (IRP), and/or the Unified Carrier Registration (UCR) are required to maintain adequate records to support the miles reported, fuel purchases claimed and vehicles registered for these programs.

- IFTA – Records must be maintained for five years from the filing date of the quarterly fuel tax report. Upon request, you must make the records available for audit.
- IRP – Records must be maintained for five years after the close of the registration year. Depending on your registration date this can be up to six and one-half years. Upon request, you must make the records available for audit.
- UCR – Records must be maintained for two calendar years (current and previous.) Upon request, you must make the records available for audit.

Motor Carrier 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 - a person in whose name an application is filed with a base jurisdiction in order to obtain an IRP registration and/or IFTA license.

Apportionable Fee – Any periodic recurring fee or tax required for registering vehicles such as registration, license, or weight fees.

Apportionable Vehicle – 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:

- has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds, **or**
- has three or more axles, regardless of weight, **or**
- is used in combination when the gross vehicle weight of such combination exceeds 26,000 pounds.

Apportioned Vehicle – An Apportionable Vehicle that has been registered under the Plan.

Apportionment Percentage – 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 - The examination of a registrant's records, including source documents, to verify the distances reported in the registrant's application for apportioned registration and evaluates 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 – An auxiliary undercarriage assembly with a fifth wheel and towbar used to convert a semi-trailer to a trailer.

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. For purposes of registering under the IRP, an "axle" is any such assembly whether or not it is load bearing only part of the time.

Base Jurisdiction – The jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where operational records of such fleet are maintained or can be made available.

Broker – A person other than a motor carrier, who sells or arranges for transportation by a motor carrier for compensation.

Cab Card – A registration issued by the base jurisdiction, other than a plate and carried in or on the identified vehicle.

Cancellation – A voluntary annulment of a license by a licensee who is in good standing.

Chartered Party – 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 carrier 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 – A power unit used in combination with trailers, semi-trailers, and/or auxiliary axles.

Combined Gross Vehicle Weight – Is the combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.

Commercial Motor Vehicle (UCR) – A self-propelled or towed vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle: (1) Has a gross vehicle weight rating (GVWR) or gross vehicle weight (GVW) of at least 10,001 pounds whichever is greater; (2) Is designed to transport more than 10 passengers, including the driver; or (3) Is used to transport hazardous material in a quantity requiring placarding.

Credentials – The cab card, license, and/or decal issued to reflect the registration of an apportioned vehicle.

Distance – The term used for “mileage” or “kilometers”.

Enforcement Date – 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 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 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.

Exception – A deviation from the Plan by a member jurisdiction, which has been approved by all member jurisdictions.

Federal Heavy Vehicle Use Tax (HVUT) – A federal excise tax paid annually to the Internal Revenue Service (IRS) on each highway vehicle with a taxable gross weight of 55,000 pounds or more.

Federal Motor Carrier Safety Administration (FMCSA) – Was established within the U.S. Department of Transportation for the primary purpose of preventing commercial motor vehicle related fatalities and injuries.

Fleet – One or more vehicles.

Freight Forwarder – A person that 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.

Grace Period – A period of time from the expiration of the current year’s credentials until the date the new credentials are required to be displayed or enforcement action may be taken.

Household Goods Carrier – A carrier handling (a) personal effects and property used or to be used in a dwelling, or (b) 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 or value, requires the specialized handling and equipment commonly employed in moving household goods

Hunter's Permit – A temporary registration of unladen (empty) weight of the vehicle or the combination of vehicles being registered, this registration shall be valid in all member jurisdictions.

In-Jurisdiction Distance – 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 permit or exempted from fuel taxation by a jurisdiction.

Individual Vehicle Distance Record (IVDR) – The original record generated in the course of actual vehicle operation that is used as a source document to verify the registrant's reported distance.

International Fuel Tax Agreement (IFTA) – An agreement among the states of the United States and provinces of Canada to simplify the reporting of fuel use taxes by interstate motor carriers.

International Registration Plan – A registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

Interstate commerce - trade, traffic, or transportation in the United States between a place in a State and a place outside of such State (including a place outside of the United States); **or** between two places in a State through another State or a place outside of the United States; **or** between two places in a State as part of trade, traffic, **or** transportation originating or terminating outside the State or the United States.

Interstate Distance – The total distance operated by a fleet of vehicles in a jurisdiction during the preceding year.

Interstate Movement – Vehicle movement between or through two or more jurisdictions.

Intrastate commerce - means any trade, traffic, or transportation in any State which is not described in the term "interstate commerce."

Intrastate Movement – Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

Jurisdiction – A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

Lease – A written document as evidence 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.

Leasing Company (UCR) - A person or company engaged in the business of leasing or renting for compensation motor vehicles they own without drivers to a motor carrier, a motor private carrier, or freight forwarder.

Lessee – A person that is authorized to have exclusive possession and control of a vehicle owned by another with or without driver under the terms of a lease agreement.

Lessor – The party granting exclusive possession, control of and responsibility for the operation of a vehicle, under the terms of a lease, with or without a driver to another.

Licensee – Someone who holds a noncancelled IFTA license issued by the base jurisdiction.

Motor Carrier – A person providing commercial motor vehicle transportation for compensation.

Motor Private Carrier – A person who provides interstate transportation of property in order to support its primary line of business.

Motor Fuels – All fuels placed in the supply tank of qualified motor vehicles.

Motor Vehicle – A vehicle which is self-propelled by power other than muscular power and which does not move on rail.

Operational Records – Source documents supporting the total distance traveled in each jurisdiction, such as fuel reports, trip sheets, and driver logs, including those which may be generated through on-board recording devices and maintained electronically.

Person – An individual or business entity such as a corporation, partnership, association, trust, or limited liability company.

Plate – The license plate, including renewal decals, if any, issued for a vehicle registered under the plan by the base jurisdiction.

Pool-Motor Bus Operations – 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 – See “Motor Vehicle,” “Tractor” “Truck” or Truck-Tractor.”

Preceding Year (Reporting Period) - Period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for 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.

Performance and Registration Information Systems Management (PRISM) - Cooperative Federal/State program to link safety fitness to state vehicle registration.

Properly Registered Vehicle – A vehicle which has been registered in full compliance with the laws of all jurisdictions in which it intended to operate.

Qualified Motor Vehicle – A motor vehicle used, designed, or maintained for transportation of persons or property, travels in two or more jurisdictions and: (a) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; (b) having three or more axles regardless of weight; or (c) is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight.

Quarterly Tax Reporting – A period of time consistent with the calendar quarterly periods of:

- January 1 – March 31
- April 1 – June 30
- July 1 – September 30
- October 1 – December 31

Reciprocity – 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 – An agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.

Reciprocity Distance – The distance traveled by apportionable vehicles in jurisdictions which are not member jurisdictions, and which grant reciprocity without charge.

Records – 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 – 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 system; 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 – A vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.

Registrant – A person, firm, or corporation in whose name a properly registered vehicle is registered.

Registration – 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 or temporary registration containing owner and vehicle data.

Registration Year – The twelve-month period which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.

Rental Fleet – Vehicles which are offered for rent with or without drivers. **Rental**

Owner – Someone who rents vehicles to others with or without drivers. **Rental**

Vehicle – A vehicle of a rental fleet.

Residence – The status of an applicant or a registrant as a resident of a member jurisdiction.

Restricted Plate – 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.

Revocation – Withdrawal of license and privileges by the licensing jurisdiction.

Roadside Enforcement – Necessary action by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction.

Semi-Trailer – A vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that part of its weight rests upon or is carried by a towing vehicle.

Service Representative – 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.

Suspension – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Temporary Decal Permit – 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 -

- **IRP** – 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.
- **IFTA** – All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

Tractor – 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 – 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 – A permit issued by a member jurisdiction in lieu of apportioned or full registration.

Truck – A power unit designed, used, or maintained primarily for the transportation of property.

Truck Tractor – 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.

USDOT Number – Carrier specific number issued by the Federal Motor Carrier Safety Administration (FMCSA) to be used as a census number in the tracking of motor safety compliance issues.

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.

Introduction to the “IRP”

The International Registration Plan (IRP) is a registration reciprocity agreement among states of the United States, the District of Columbia and provinces of Canada providing for payment of apportionable fees based on total distance operated in all jurisdictions.

The unique feature of this plan is that even though license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one license plate and cab card are issued for each fleet vehicle when registered under the plan. A fleet vehicle is known as an “apportionable” vehicle, which means that it may be operated within or across jurisdictional lines, as far as registration is concerned.

The purpose of the plan is to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of fleets of vehicles, and the recognition of vehicles apportioned in other jurisdictions, thus contributing to the economic and social development and growth of the jurisdictions.

Established Place of Business

Established place of business means a building or office located in Tennessee that is owned or leased by the applicant. The physical address on the application must list this address. Post office box addresses are not acceptable. The business must be open during regular business hours. One or more permanent employees must report for work at this address and conduct trucking-related business on behalf of the company. The applicant need not have land line telephone service. Operational records must be maintained or made available in Tennessee, and distance must be accrued in Tennessee.

Established Place of Residency

Applicants that do not have an established place of business must be able to establish proof of residence in Tennessee. Documentation must show the **same** address indicated on the application and contain the applicant's name.

For both proof of business or residency, the applicant must be able to provide copies of at least **three** of the following:

- Applicant's current Tennessee driver's license (if applicant is an individual)
- Documentation that proves the business is incorporated or registered to conduct business as a foreign corporation in Tennessee (if applicant is a corporation)
- Documentation that proves the principal owner of a business is a resident of Tennessee (if applicant is a corporation)
- Applicant's current federal income tax return showing a Tennessee address
- Documentation proving the applicant has paid real estate or personal property taxes within the last year in Tennessee
- Current utility bill, including telephone, electric, water, gas, cable, etc. in the applicant's name with a Tennessee address. (Must include postmarked envelope bill was mailed in)
- Current bank statement (not checks)
- Current automobile, life, or health insurance policy (not wallet cards)
- Current vehicle registration titled in Tennessee in applicant's name
- Current Tennessee voter registration card
- Other documentation that clearly provides proof of legal residence in Tennessee.

How IRP Fees Are Apportioned

The cost of an apportioned license plate is determined by the percentage of distances that are traveled in each jurisdiction for which the fleet of vehicles is apportioned.

1. Total fleet distance for the preceding year divided by apportioned jurisdiction distance to determine jurisdiction percent.
2. Determine the full year fee per apportioned jurisdictions.
3. Multiply the jurisdiction percent determined in #1 by the fee determined in #2.

The following is an example of fee calculations for a fleet that operated a total distance of 100,000 in four (4) jurisdictions.

Jurisdiction	Jurisdiction Distance	Percent of Total		Full Year Fee Per Jurisdiction	Apportioned Fee
Tennessee	45,000	(45%)	X	\$1,366.00	\$614.70
Alabama	25,000	(25%)	X	\$780.00	\$195.00
Georgia	15,000	(15%)	X	\$725.00	\$108.75
Kentucky	15,000	(15%)	X	\$1,280.00	\$192.00
TOTALS	100,000	100%			\$1,110.45

The above example does not include Tennessee administrative and transaction fees.

Of the total fee collected, Tennessee retains \$614.70 and disburses the remaining fees to the apportioned jurisdictions.

As a reminder all the transaction types you are about to see can be filed [online via TNTAP](#).

All supporting documentation can be found by visiting our [visiting our website](#).

[Click here](#) to watch a short video on adding an IRP Account.

[Click here](#) to watch a short video on renewing a vehicle on an IRP Account.

If you have a previously closed IRP/IFTA account, please contact us at Motor.Carrier@tn.gov or 615-399-4265.

IRP Transaction Types

New IRP Account

Review the Applicant's New Account Check List to ensure [proper documentation here](#).

- Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule A](#) along with applicable documentation.

Add Vehicle

Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule A](#) and applicable documentation.

- A [Power of Attorney for Motor Vehicle](#) form must be submitted if someone other than a representative of the company completes the schedule.
- A copy of the lease agreement if the vehicle is leased. The lease agreement must identify the new vehicle(s) added to the IRP account.
- An [Owners Authorization to Lessee](#) if the owner of the vehicle is different from the registrant.
- A stamped copy of the [Schedule 1 Heavy Vehicle Use Tax](#) (Form 2290) for all vehicles with a combined gross weight of 55,000 lbs. or more, **or** a copy of the (Form 2290) along with the front and back of the canceled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the Schedule 1 (Form 2290) which indicates IRS e- file and indicates Received MM/DD/YYYY. Applicants that report twenty-five or more vehicles are required to file electronically.
- Proof of title for vehicle(s) being registered, the following is only accepted if vehicle is already titled in customer's name:
 - A valid Tennessee Certificate of Title and Registration, **or**
 - A valid copy of the [Tennessee Department of Revenue Vehicle Services Multi-Purpose Application](#) form the County Clerk's office, **or**
 - A copy of the valid out-of-state certificate of title.
- If applying for title through IRP:
 - Original [Tennessee Department of Revenue Vehicle Services Multi-Purpose Application](#).
 - Original Tennessee title properly assigned to the new owner, if no lien is noted, **or**
 - Copy of Tennessee title, front and back properly assigned to the new owner, this is only accepted if a lien is noted, **or**
 - The original "Certificate of Origin (MSO)" along with a bill of sale.
 - If exempt from sales tax, provide a copy of the [Application for Sales Tax Exemption](#).
 - If exempt from sales tax and a leasing company, provide a copy of a Tennessee Sales or Use Tax Blanket Certificate of Resale.
 - Lease agreement if currently leased.

Reassign a License Plate from One Vehicle to another Vehicle or Change Ownership of Vehicle on an Existing Account

Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule A Amendment](#) and applicable documentation. *The added vehicle gross combined weight must be identical to the deleted vehicle's gross combined weight.

- A [Power of Attorney for Motor Vehicle](#), if someone other than a representative of the company completes the application.
- A copy of the lease agreement if the vehicle is leased. The lease agreement must identify the new vehicle(s) added to the IRP account.
- An [Owners Authorization to Lessee](#), if the owner of the vehicle is different from the registrant.
- A copy of the cab card(s) or an affidavit for a lost cab card.
- A stamped copy of the IRS [Schedule 1 Heavy Vehicle Use Tax](#) (Form 2290) for all vehicles with a combined gross weight of 55,000 lbs. or more, **or** a copy of the (Form 2290) along with the front and back of the canceled check or a copy of the PDF file that was filed electronically. The PDF documents will have a special watermark on the Schedule 1 (Form 2290) which indicates IRS e- file and indicates Received MM/DD/YYYY. Applicants that report twenty-five or more vehicles are **required** to file electronically.
- Proof of title for vehicle(s) being registered, the following is only accepted if vehicle is already titled in customer's name:
 - A valid Tennessee Certificate of Title and Registration, **or**
 - A valid copy of the Tennessee Department of Revenue [Vehicle Services Multi-Purpose Application](#) from the County Clerk's office, **or**
 - A copy of the valid out-of-state certificate of title.
 - Lease agreement if currently leased.

-
- If applying for title through IRP:
 - Original Tennessee Department of Revenue, [Vehicle Services Multi-Purpose Application](#).
 - Original Tennessee title properly assigned to the new owner, if no lien is noted, or
 - Copy of Tennessee title, front and back properly assigned to the new owner, this is only accepted if a lien is noted, or
 - The original Certificate of Origin (MSO) along with a bill of sale
 - Lease agreement if currently leased
 - If exempt from sales tax, provide a copy of the [Application for Sales Tax Exemption](#).
 - If exempt from sales tax and a leasing company, provide a copy of a Tennessee Sales or Use Tax Blanket Certificate of Resale.

Upgrade/Downgrade – All affected jurisdictions.

Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule A Amendment](#) along with applicable documentation.

- A [Power of Attorney for Motor Vehicle](#), if someone other than a representative of the company completes the application.
- A stamped copy of the IRS [Schedule 1 Heavy Vehicle Use Tax](#) (Form 2290) for all vehicles with a combined gross weight of 55,000 lbs. or more, or a copy of the (Form 2290) along with the front and back of the canceled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the Schedule 1 (Form 2290) which indicates IRS e- file and indicates received MM/DD/YYYY. Applicants that report twenty-five or more vehicles are required to file electronically.
- The license plate(s) and a copy of the cab card(s).

Weight Increase/Decrease

Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule A Amendment](#) along with applicable documentation.

- A [Power of Attorney for Motor Vehicle](#), if someone other than a representative of the company completes the application.
- A copy of the cab card(s).

Replacement of Credentials

Lost Cab Card

Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule C](#) along with applicable documentation.

- A [Power of Attorney for Motor Vehicle](#) if someone other than a representative of the company completes the application.

Lost License Plate/Decal

Please [visit TNTAP](#) to submit a supplement request and upload the [International Registration Plan Schedule C](#) along with applicable documentation.

- A [Power of Attorney for Motor Vehicle](#), if someone other than a representative of the company completes the application.
- A copy of the cab card.

IRP Renewal Process

Tennessee IRP has a monthly staggered renewal process. Electronic filers are notified by e-mail. It is the registrant's responsibility to ensure the correct mailing address is on file.

License plates are issued on a five-year basis unless funds for the reissue of registration plates are not appropriated specifically in the general appropriations act. If license plates are not issued, a validation decal and a cab card will be issued annually as proof of registration.

Temporary Authorization Permits are not issued for renewed vehicles.

To ensure quickest processing time please submit the following applicable documentation via [TNTAP](#).

- Please [visit TNTAP](#) to submit a renewal request and applicable documentation.
 - If you have your Own Authority with Owner Operators
 - Leased to another company without an IFTA Account
- Proof of Heavy Highway Vehicle Use Tax (HVUT) - Required for vehicles with a combined gross weight of 55,000 lbs. or more. Acceptable proof includes an IRS receipted* [HVUT Form 2290, Schedule 1](#) (must provide a copy of the receipted return legibly stamped by the IRS Cincinnati Service Processing Center or any IRS field assistance center or an IRS received Schedule 1 of Form 2290 when the form is electronically filed, with e-File watermark.) Carriers reporting 25 or more vehicles are required to file electronically. All IRP registered VINs with correct weight categories should be included on the HVUT form. In lieu of a receipted copy, a non-receipted copy of Form 2290, Schedule 1 is acceptable along with a copy of both sides of the canceled check used for payment or an IRS printout of the taxpayer's account showing the amount of tax paid.
- USDOT Lease Agreement – Required for registrant only IRP accounts (those not operating under their own USDOT and/or Motor Carrier number.)
- [Power of Attorney](#) – Required if someone other than a representative of the company completes the application.
- [IRP Schedule A Amendment](#) – Required for fleet changes, depending on the fleet change, the following support documentation must be supplied:
 - For fleet additions, supply proof of title
 - To transfer registration from one vehicle in fleet to a new vehicle, supply proof of title and cab card for transferred registration
 - For fleet unit changes, only the completed amendment must be supplied.
- Proof of Residency/Established Place of Business – Required if the address of the account holder has changed in the last 12 months

Deleting or Withdrawing a Vehicle

A registrant may sell or withdraw a vehicle from service during the registration year. Tennessee law does not allow for a refund of the registration fees. The registrant may reassign the license plate to a new vehicle.

License plates **cannot** be exchanged between different owners and registrants.

Qualification for a Refund of IRP Registration Fees

Tennessee **cannot** accept applications for refunds of apportioned registration fees disbursed to member jurisdictions. Applications for refunds from member jurisdictions must be handled directly between the registrant and member jurisdictions and in accordance with the statutes of the various jurisdictions. For your convenience, refer to the IRP Jurisdiction Section for addresses.

Refunds of IRP license fees may be made under the following conditions:

- **Duplicate registration** - When the registrar has issued two valid registrations for the same vehicle, title to which remains vested in the same person, the second registration being taken only for the purpose of qualifying it for operation under a lawful requirement for proration of the registration fee, a refund may be made of the unused portion of the fee paid for the first issued of the two outstanding registrations. Surrender of the first certificate of registration, the related license plate, and a copy of the second registration is required. The refund shall be proportionate to the number of full months remaining in the registration period when the second registration was taken. [Tenn. Code Ann. Section 55-4-101(h)(1).
- **Overpayment or Erroneous registration** - Whenever the department or any county clerk of the state, through error, collects any fee not required to be paid hereunder, the fee shall be refunded to the person paying the fee upon application made within six months after the date of the payment. The credentials must be returned unused to the base jurisdiction. Tenn. Code Ann. Section 55-6-102.
- **Termination of a lease agreement** - When the registrar has issued a valid registration for a vehicle to a lessee-registrant for the purpose of qualifying it for operation under a lawful requirement for proration of the registration fee, and the bona fide lease agreement pertaining to the vehicle is terminated, the lessee-registrant must surrender the certificate of registration, the relative license plate and a copy of the terminated lease agreement. The refund will be issued for the number of full months remaining in the registration period for which registration was issued. [Tenn. Code Ann. Section 55-4-101(h)(2)]
- **Audit results** - if an audit of the registrant indicates an overpayment. (There shall be no outstanding balances due in order to be eligible for a refund).

To request a refund, the applicant seeking a refund of license fees must submit a written request that substantiates the reason for requesting a refund. The decal, license plate, and cab card must be surrendered prior to a refund being issued. The request and supporting credentials shall be mailed to:

Tennessee Department of Revenue
Vehicle Services Division
Motor Carrier Section
MAIL ONLY ADDRESS
500 Deaderick St
Nashville, TN 37242

Household Good Carriers

A Household Goods Carrier using an apportionable vehicle Leased from a service representative may elect that the base jurisdiction for such vehicle be either that of the service representative or that of the Household Goods Carrier.

If the Household Goods Carrier elects to register apportionable vehicles in the base jurisdiction of a service representative, the vehicles shall be registered in the name of the service representative, with the name of Household Goods Carrier shown as the lessee. The apportionment of fees for vehicles will be according to the combined records of the service representative and the Household Goods Carrier. All records pertaining to the vehicle shall be available in the base jurisdiction of the service representative.

If a Household Goods Carrier elects to register apportionable vehicles in the base jurisdiction of the Household Goods Carrier, the vehicle shall be registered in the name of the Household Goods Carrier as well as the name of service representative shown as the lessor. The apportionment of fees for vehicles will be according to the combined records of the Household Goods Carrier and the service representative. Such records must be kept or made available in the base jurisdiction of the Household Goods Carrier.

Motor Bus Apportionment

The application of a passenger carrier for apportioned registration shall designate which, if any, of its vehicles are assigned to a pool.

Determination of Total Bus Miles

At the option of the applicant the apportionable fee of a fleet that is involved in a pool may be calculated for each member jurisdiction in which registration is sought by dividing:

- the scheduled route distance operated in the member jurisdictions by the vehicles in the pool by
- The sum of the scheduled route distances operated in all the member jurisdictions by the vehicles in the pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the pool.

Note: Buses used exclusively for chartering are exempt from apportioned registration.

FEDERAL HEAVY HIGHWAY VEHICLE USE TAX RETURN – FORM 2290

Proof of Payment of the Federal Highway Use Tax is a Condition of Vehicle Registration

Any highway motor vehicle **registered** or **required to be registered** in your name, with a taxable gross weight of 55,000 pounds or more is subject to the Federal Heavy Vehicle Use Tax.

The heavy vehicle use tax or HVUT is a fee assessed annually on heavy vehicles operating on public highways at registered gross weights equal to or exceeding 55,000 pounds. The gross taxable weight of a vehicle is determined by adding:

- the actual unloaded weight of the vehicle fully equipped for service
- the actual unloaded weight of any trailers or semitrailers fully equipped for service customarily used in combination with the vehicle, **and**
- the weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle.

There are several groups that receive exemptions from the HVUT, including:

- The Federal Government
- State or local governments, including the District of Columbia
- The American Red Cross
- Nonprofit volunteer fire departments, ambulance associations or rescue squads
- Indian tribal governments (for vehicles used in essential tribal government functions)
- Mass transportation authorities

There are also several vehicles exempted from the HVUT:

- Commercial vehicles traveling fewer than 5,000 miles annually
- Agriculture vehicles traveling fewer than 7,500 miles annually
- Vehicle not considered highway motor vehicles, e.g., mobile machinery for non-transportation functions, vehicles specifically designed for off-highway transportation, and non-transportation trailers and semi-trailers
- Qualified blood collector vehicles used by qualified blood collector organizations

Exempt carriers may be required to file tax forms with the IRS or notify the local department of motor vehicles (DMV) of the exempt status being claimed.

In the case of a bus, the taxable gross weight is the unloaded weight of the bus plus 150 pounds for each seat provided for passengers and driver.

The tax year for a Heavy Highway Vehicle runs from July 1 of current year thru June 30 of the next. Payment can be made by check, money order or electronically through the Electronic Federal Tax Payment System (EFTPS). No proof of payment is required for a newly purchased vehicle if you present the state a copy of the bill of sale showing that the vehicle was purchased within the last sixty days.

This exception is for registration only, the **HEAVY HIGHWAY VEHICLE USE TAX RETURN; FORM 2290 is still required and must be filed and paid no later than the last day of the month following the month of purchase.**

For example, if the truck was purchased in October, the truck can be registered with the state, within sixty days of the purchase date, and tags received without providing Form 2290 and Schedule 1; however the Form 2290 must be filed with the IRS and paid no later than November 30, in this example, to avoid a penalty for filing and paying late.

Registrants are required to surrender proof that the Federal Heavy Highway Vehicle Use Tax has been paid or that the tax has been suspended. A copy of the **Form 2290, Schedule 1 stamped by the IRS** is proof of payment or suspension.

If a stamped copy of the **Form 2290, Schedule 1** is not available, a non-receipted copy of Form 2290, Schedule 1, and a copy of both sides of the cancelled check used for payment may be accepted.

For additional information about the Heavy Highway Vehicle Use tax please contact the Internal Revenue Service at 866-699-4096 (toll-free), Monday through Friday, from 8:00 a.m. to 6:00 p.m., Eastern Time. Form 2290 can be obtained by visiting www.irs.gov or calling the IRS at 800-829-3676. You can also file Form 2290 and pay the tax due at any IRS tax assistance center.

Taxpayer assistant centers in Tennessee are listed below:

Services are limited and not all services are available at every TAC office. Services may vary from site to site. You can get these services on a walk-in, non-advance appointment basis.

City	Street Address	Working Hours	Phone Number
Chattanooga	5740 Uptain Rd. Chattanooga, TN 37411	Monday-Friday 8:30 am – 4:30 pm	844-545-5640
Jackson	109 S. Highland Jackson, TN 38301	Monday-Friday 8:30 am – 4:30 pm	844-545-5640
Johnson City	2513 Wesley St. Johnson City, TN 37601	Monday-Friday 8:30 am – 4:30 pm	844-545-5640
Knoxville	710 Locust St. Knoxville, TN 37902	Monday-Friday 8:30 am – 4:30 pm	844-545-5640
Memphis	200 Jefferson Ave Suite 300 Memphis, TN 38103	Monday-Friday 8:30 am – 4:30 pm	844-545-5640
Nashville	801 Broadway Nashville, TN 37203	Monday-Friday 8:30 am – 4:30 pm	844-545-5640

* Note: To view services provided for the above locations go to: <http://www.irs.gov/uac/Contact-My-Local-Office-in-Tennessee>.

TENNESSEE IRP TEMPORARY AUTHORIZATION PERMIT

The issuance of this authorization is a privilege and a courtesy in order that new or additional vehicles may be operated immediately, prior to receipt of original credentials. An IRP Temporary Authorization Permit is valid for forty-five days.

Payment must be received prior to issuance of a Temporary Authorization Permit. If a request for permit has been received, the permit will be faxed to the fax number provided on the application.

A Temporary Authorization Permit will not be issued for vehicles with a registered weight of 55,000 pounds or more without receipt of proof or suspension of the Federal Heavy Vehicle Use Tax.

TEMPORARY AUTHORIZATION PERMITS ARE NOT ISSUED ON RENEWAL VEHICLES.

A "Renewal Vehicle" is any vehicle that had a Tennessee IRP license plate during the previous registration year.

Hunter Permit Requirements

A Hunter Permit is a means of temporary registration of unladen apportionable vehicles. A Hunter Permit issued by Tennessee is valid for fifteen days; there are no fees associated with the permit.

Tennessee will recognize a valid Hunter Permit issued by another jurisdiction and will allow the carrier to travel in Tennessee without the issuance of a "Tennessee" Hunter Permit.

MAXIMUM GROSS WEIGHT JURISDICTION LIST

Registrants desiring to register vehicles in excess of cab card weight in any jurisdiction should contact the jurisdiction for overweight permits and designated routes for desired weight. For a complete list of Jurisdictional Contacts and weight limits please visit IRPonline.org.

Enforcement personnel refer to the IRP cab card as proof that the vehicle is properly registered. Apportioned vehicles not displaying a current license plate and a current cab card, a valid temporary authorization permit, or a valid trip permit will be in violation of the law. The driver will be subject to citations, assessments, and fines in all jurisdictions traveled. **It is the responsibility of the driver to be fully aware of the requirements in all jurisdictions prior to operating in those jurisdictions.**

TENNESSEE SIZE AND WEIGHT LIMITATIONS

Gross Weight – 80,000 pounds

Freight motor vehicles operated on the interstate system must comply with the [Federal Bridge Formula](#).

Single Axle Weight – 20,000 pounds (except as provided above)

Tandem Axle Weight – 34,000 pounds (except as provided above)

Width – 8 feet 6 inches (102 inches)

Height – 13 feet 6 inches

Straight Truck Length– 45 feet (overall length)

Straight Truck Length with Trailer Attached – 65 feet (overall length)

Truck-Tractor and Semi-Trailer Length – The towed vehicles shall not exceed 52 feet in length from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load with the following exceptions:

- (a) The distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 52 feet so long as the distance from the point of attachment to the tractor [kingpin] to the center of the rear axle, or a point midway between the rear axles, if the rear axles are a tandem, shall not exceed 41 feet. The distance between the kingpin and the rearmost axle, if the axles are not a tandem axle, shall not exceed forty-four feet (44')
- (b) If transporting livestock, automobiles and/or motor vehicles the distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 52 feet.
- (c) If transporting poles, logs, or timber in single length pieces, the overall length may not exceed 75 feet.

Truck-Tractor and Twin Trailer Combination Length – neither trailer may exceed 28 feet 6 inches overall length.

Stinger-Steered (Automobile Transporter) Combination Length – transporting automobiles and/or motor vehicles or boats are allowed a maximum overall length of 80 feet, and in addition are allowed maximum overhang of four (4) feet on the front and six (6) feet on the rear of the combination.

For information relating to Overweight and/or Over Dimensional Permits contact:

Tennessee Department of Transportation
James K. Polk Building, Suite 800
505 Deaderick Street
Nashville, TN 37243-0331
Telephone: (615) 741-3821
Email: TDOT.PermitOffice@tn.gov

UNIFIED CARRIER REGISTRATION (UCR) AGREEMENT

The UCR Act, established in 2005, requires motor carriers involved in interstate commerce, and other businesses subject to The Act, to submit annual fees based on fleet size to supplement funding for state highway motor carrier registration and safety programs. The complete plan can be found at UCR.gov. The Unified Carrier Registration (UCR) Program requires the following to file under UCR:

- For-hire motor carriers transporting property in interstate commerce and commercial motor vehicles that have a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds whichever is greater
- For-hire motor carriers transporting passengers in interstate commerce in commercial motor vehicles designed or used to transport more than eight passengers (including the driver)
- For-hire motor carriers transporting hazardous materials in interstate commerce and transported in a quantity requiring placarding
- Brokers
- Freight Forwarders
- Leasing Companies

Registration Requirements

File an annual application and pay an annual fee via UCR.gov. If a fleet size increases or decreases during the registration year, a supplemental application is not required. The change will be reflected at the time of renewal.

Application, Payments, and Instructions

Applications, payment, and instructions can be submitted to UCR.gov

Registration Verification

Verification of registration may be viewed at the FMCSA website at: <http://safer.fmcsa.dot.gov/> under Unified Carrier Registration (UCR). Two years of data will be retained.

INTERNATIONAL FUEL TAX AGREEMENT

The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement among states and Canadian provinces to simplify the reporting of fuel use taxes by interstate motor carriers. Upon being satisfied that the application is correct, and that the licensee is in compliance with Tennessee laws, Tennessee will issue credentials that will allow the IFTA licensee to travel in all IFTA member jurisdictions. A complete list of IFTA jurisdictions and plan requirements can be found at IFTACH.org.

The IFTA license offers several benefits to the interstate motor carriers. These benefits include one IFTA license, two decals per vehicle, one quarterly tax return that reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to administrative cost and time savings for the interstate motor carrier.

Who Shall Obtain an IFTA License in Tennessee?

Any person based in Tennessee operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under the IFTA.

When will an IFTA License not be issued in Tennessee?

Any applicant that has been previously licensed through the IFTA in a member jurisdiction and that license is still under revocation or the application contains any misrepresentation, misstatement, or omission of information required in the application.

Application Processing

Please submit an [IFTA application](#) via [TNTAP](#).

Tennessee IFTA Temporary Decal Permit

An IFTA Temporary Decal Permit may be issued to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. The decal permit is valid for a period of thirty days to allow adequate time to the licensee to affix the annual permanent decal.

Information Provided to Licensees

This manual along with updates provided with the renewal application shall provide licensees and prospective licensees with all information required to enable them to comply with all the terms of the IFTA. This shall include, but not be limited to:

- Instructions for display of license or cab card and decals
- Licensing requirements and cancellation provisions
- Tax reporting and record keeping requirements
- Audit information

Vehicle Identification

Tennessee shall issue a license and two decals per vehicle. The license and decals shall qualify the licensee to operate in all member jurisdictions without further licensing or identification requirements regarding motor fuel use taxes.

License Period and Possession of License

The license is valid for the period of January 1 through December 31 and shall be reproduced by the licensee and placed in the qualified motor vehicles of the licensee's fleet. Each licensee shall be issued one IFTA license. The licensee is required to make legible copies of the license so that one copy shall be carried in each vehicle. A vehicle will not be considered to be operating under this Agreement unless there is a copy of the license in the vehicle.

Display of Decals

Each licensee shall be issued a minimum of two vehicle identification decals for each qualified vehicle in its fleet. The decals must be placed on the exterior portion of the cab on both sides. In the case of transporters, manufacturers, dealers, or driveway operations, the decals need not be permanently affixed but may be temporarily displayed in a visible manner on both sides of the cab.

Display of Renewal Credentials

Carriers renewing credentials may operate with the IFTA decals and license one month prior to the effective date shown on the credentials. However, those carriers are responsible for filing a fourth quarter report for the year preceding the effective date of the new credentials, including the last month of that quarter.

Transfer of Decals

Tennessee IFTA decals **shall not** be transferred between motor vehicles.

Request for Additional IFTA Decals

Additional decals may be obtained via your [INTAP](#) account. If you have additional questions, please contact us at Motor.Carrier@tn.gov.

Grace Period

Carriers from new member jurisdictions shall be allowed a two-month grace period from the date of the new member's IFTA program implementation to display the IFTA license and decals. However, carriers must maintain the proper credentials for traveling in member jurisdictions until they display the valid IFTA license and decals.

Carriers renewing their IFTA license and decals have a two-month grace period (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either valid current or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid single-trip permit from the IFTA jurisdiction in which they are operating.

Cancellation, Suspension and Revocation

Cancellation

Tennessee may, at the request of a licensee or on its own initiative, cancel a license if the licensee has complied with all applicable provisions of the Agreement, including the satisfaction of all motor fuel use tax obligations for the license period. Upon cancellation, the original IFTA license, all license copies, and all decals shall be destroyed.

Suspension and Revocation

Failure to comply with all applicable provisions of the Agreement shall be grounds for suspension or revocation of the license issued under this Agreement.

License Reinstatement

A former licensee whose license has been revoked may have that license reinstated. Before a license may be reinstated, Tennessee requires a reinstatement fee of \$100. You can pay this via your [INTAP](#) account.

License Renewal

Tennessee has the right to cancel or deny renewal of an IFTA license to a carrier that does not leave the confines of the borders of Tennessee and reports zero or Tennessee distance only for three or more consecutive quarters. Proof of out of jurisdiction travel may be required prior to allowing the carrier to get licensed again under the IFTA.

Bonding

A licensee may be required to post a bond if one of the following conditions exists:

- (a) Failure to file tax returns timely or to remit taxes timely
- (b) When an audit indicates problems severe enough that, in the commissioner's discretion, a bond is required to protect the interests of the member jurisdictions.

Rental/Leasing

Short-Term Leases - In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of twenty-nine days or less, the lessor will report and pay fuel use tax unless the following two conditions are met:

- (a) The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
- (b) The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

Long-Term Leases - A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by Tennessee.

Household Goods Carriers

In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for motor fuel use tax shall be:

- (a) The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
- (b) The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

Independent Contractors

Short-Term Leases - In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

Long-Term Leases - In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax.

If the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

No jurisdiction shall require the filing of such leases, but leases shall be made available upon request.

Taxation of Motor Fuels

Taxable Fuel Use

All motor fuel acquired that is normally subject to consumption tax is taxable unless proof to the contrary is provided by the licensee. The licensee must report all fuel placed in the supply tank of a qualified motor vehicle as taxable on the tax return.

NOTE: The licensee is not allowed to place dyed fuel or tax-paid fuel which has been mixed with any untaxed product in the supply tank of a qualified motor vehicle and report the fuel as tax paid on the IFTA tax return. Tennessee provides refunds for licensees who have a refund permit issued through the Tennessee Department of Revenue, Audit Division. These refunds relate to specialized equipment and some restrictions apply. For detailed information contact (615) 532-6902.

Exempt Fuel Use

Fuel use defined as exempt by a particular jurisdiction must be reported under this Agreement. For reporting tax-exempt miles or kilometers, the licensee is required to obtain the definition of operations that qualify for tax-exempt status from each jurisdiction.

Licensees must submit claims for refund for tax paid on tax-exempt fuel directly to the respective jurisdiction.

IFTA REPORTING

Reporting Intrajurisdictional Travel

The licensee may include fuel purchased and travel by qualified motor vehicles operated exclusively within a jurisdiction by obtaining IFTA decals for the interjurisdictional vehicle(s). Once decal, the interjurisdictional vehicle(s) must continue to be reported until such time as the decal becomes expired or the vehicle(s) are no longer under the licensee's authority.

Tax Return Reporting Requirements

The licensee shall file a tax return for the tax reporting period with Tennessee and shall pay all taxes due to all member jurisdictions with the remittance payable to Tennessee by the due date. It is the responsibility of the licensee to inform the Tennessee Department of Revenue, Motor Carrier Section, in writing, of any changes in the business name, location, mailing address, or permitting service. Changes may be made at any time to your [TNTAP](#) account. Please have the following information available:

- Reason for Change
- IFTA Account Number
- Company Name
- Effective Date of Change

Filing with the Base Jurisdiction

The timely filing of the tax return and the payment of taxes due to the base jurisdiction for all member jurisdictions discharges the responsibility of the licensee for filing of tax returns and payment of individual taxes to all member jurisdictions.

Tax Report Period

The tax return shall be for the previous calendar quarter. Tax returns are required even if **no** operations were conducted or **no** taxable fuel was used during the tax reporting period.

Non-Standard and Electronic Returns

Tennessee may authorize a licensee to submit a written or computer-generated tax return in lieu of the standard tax return if the return includes all the information required by this Agreement and the form is acceptable.

Filing Due Date

Quarterly reporting due dates are:

- first quarter (January-March): April 30
- second quarter (April-June): July 31
- third quarter (July-September): October 31
- fourth quarter (October-December): January 31

To file quarterly IFTA returns, you will need to submit the [IFTA Tax Return](#). The instructions are attached to the form, or [can be found separately here](#). The tax return and full payment of taxes shall be due on the last day of the month following the close of the reporting period for which the tax return is due. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the due date.

Late Filing

Tax returns not filed or full payment not made by the due date shall be considered late and any taxes due considered delinquent.

Delivery by National Postal Service or National Delivery Service

Tax returns shall be considered received and filed on the date shown on the cancellation mark stamped by the national postal service of the Dominion of Canada, the United Mexican States, or the United States of America, or a national delivery service equivalent, on the envelope that contains the tax return; or the date the envelope was mailed, if proof satisfactory to the base jurisdiction is available to establish the date of mailing. To qualify under this provision, the envelope must be properly addressed to the Tennessee Department of Revenue and have adequate postage affixed. Tax payments shall be considered received in same manner as outlined above for the envelope that contains the payment.

Tax Paid Purchases

To obtain credit for tax paid purchases, the licensee must retain a receipt, invoice, credit card receipt, or automated vendor generated invoice or transaction listing, showing evidence of such purchases and taxes paid. These records may be kept on microfilm, microfiche, or other computerized or condensed record storage system which meets the legal requirements in Tennessee. Licensees are not required to submit proof of tax paid purchases with their tax returns.

Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

Retail Fuel Purchases

A licensee may claim a tax-paid credit on the IFTA tax return for fuel purchased at retail only when the fuel is placed into the fuel tank of a qualified motor vehicle and the purchase price includes fuel tax paid to a member jurisdiction.

The receipt must show evidence of tax paid directly to the applicable jurisdiction or at the pump.

In the case of a lessee/lessor agreement, receipts for tax-paid purchases may be in the name of either the lessee or the lessor provided a legal connection can be made to the tax reporting party.

Bulk Fuel Purchases

Storage fuel is normally delivered into fuel storage facilities by the licensee, and fuel tax may or may not be paid at the time of delivery.

A licensee may claim a tax-paid credit on the IFTA tax return for fuel withdrawn from bulk storage only when the fuel is placed into a fuel tank of a qualified motor vehicle; the bulk storage tank is owned, leased, or controlled by the licensee; and either the purchase price of the fuel includes fuel tax paid to the member jurisdiction where the bulk fuel storage tank is located or the licensee has paid fuel tax to the member jurisdiction where the bulk fuel storage tank is located. The licensee's records must identify the quantity of fuel taken from the licensee's own bulk storage and placed in its qualified motor vehicles.

Credits and Refunds

A licensee shall receive full credit or refund for tax-paid fuel used outside the jurisdiction where the fuel was purchased. Tennessee shall allow credits and issue refunds for all its licensees on behalf of all member jurisdictions. Refunds will only be made when all tax liability, including audit assessments; have been satisfied to all member jurisdictions.

If the total tax payment by a licensee as a result of tax paid purchases exceeds the total tax due in any one period, the net credit will be carried over to cover future tax liability, or it may be refunded upon request, if amount exceeds \$9.99.

Refunds to licensees will be made only when all tax liability, including audit assessments; have been satisfied to all member jurisdictions. If a licensee requests a refund of a credit balance from Tennessee, it will be paid within ninety days from receipt of the request. All requests for refund of credit balances must be filed in writing.

Credits when not refunded shall be carried over to offset liabilities of the licensee in the future tax reporting periods until the credit is fully offset; or eight calendar quarters shall have passed from the end of the calendar quarter in which the credit accrued, whichever occurs sooner.

As a condition to issuance of a motor fuel tax license under the IFTA, an applicant will authorize on the application that refunds may be withheld if the licensee is delinquent on fuel use taxes due to any member jurisdiction.

Penalties

Under the IFTA, a licensee may be assessed a penalty of \$50 or ten percent of delinquent taxes, whichever is greater, for failing to file a return, filing a late return or underpaying taxes due. The base jurisdiction commissioner may waive penalties for reasonable cause.

Interest

Tennessee, for itself and on behalf of the other jurisdictions shall assess interest on all delinquent taxes due each jurisdiction.

- For a fleet in a U.S. jurisdiction, interest shall in accordance with the IFTA Articles of agreement.
- For a fleet based in a Canadian jurisdiction, interest shall accrue at a rate equal to the Canadian

Federal Treasury Bill rate plus two percent and adjusted every calendar quarter.

Tax return interest shall be calculated separately for each jurisdiction from the date tax was due for each month or fraction thereof until paid. A full month's interest shall accrue for any portion of a month on which tax owed remains unpaid.

Assessment and Collection

Expect to receive an assessment in the event that any licensee:

- Fails, neglects, or refuses to file a tax return when due
- Fails to make records available upon written request by Tennessee; or
- Fails to maintain records from which the licensee's true liability may be determined, on the basis of the best information available, determine the tax liability of the licensee for each jurisdiction; and/or

-
- Revoke or suspend the license of any licensee who fails, neglects, or refuses to file a tax report with full payment of tax when due.

The assessment shall be presumed to be correct and, in any case where the validity of the assessment is questioned, the burden shall be on the licensee to establish by a fair preponderance of evidence that the assessment is erroneous or excessive.

Taxpayer's Rights to Contest an Assessment

You are entitled to an informal conference to discuss this assessment. If you request an informal conference within thirty days from the date of this Notice of Assessment, the conference will be granted. If your request is made beyond thirty days, the conference may be granted with the discretion of the Commissioner.

If you wish to contest this assessment without making payment, you have ninety days to file suit in Chancery Court either in Davidson County, Tennessee, or the Tennessee County of your domicile or principal place of business. Interest will continue to accrue at the prevailing rate until a payment is received. A lien may be filed against your property during this 90-day period, but the department generally may not levy on your property to satisfy the assessment. If you do not file suit within 90 days of the notice of assessment, you may pay the assessment, request a refund and then file suit in Chancery County for a refund in accordance with the procedures set forth in Tenn. Code Ann. Section 67-1-1802.

In the case of an audit, if the licensee is still in disagreement with the original finding, the licensee may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to whom a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit only for its own portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

AUDIT REQUIREMENTS

International Registration Plan

Preservation of Records for Audit

Any registrant whose application for proportional registration has been approved shall preserve the operational records on which it is based for a period of three years after the close of the registration year. Such records shall be made available to the department at its request for audit as to accuracy of computation, payments, and assessments for deficiencies or allowances for credits, during the normal business day.

Operational Records

Operational records shall include but are not limited to all documents supporting miles traveled such as fuel reports, trip sheets, logs, etc.

An acceptable source document used to verify fleet mileage using an "Individual Vehicle Distance Record. An I.V.D.R. should contain the following basic information:

- Registrant's name
- Date of trip (beginning and ending)
- Trip origin and destination
- Route traveled and/or beginning and ending odometer or hub odometer reading for the trip

-
- Mileage by jurisdiction
 - Total trip miles
 - Vehicle Unit Number or Identification Number (power unit)
 - Assigned Fleet number of vehicles
 - License number assigned to power unit
 - Trailer number (if combination)
 - Driver's name or signature

Computer printouts are merely recaps and are not acceptable at face value. Computer printouts must be supported by an I.V.D.R. in order to be of any use during an audit.

In recording the actual mileage of a vehicle, the registrant must record all movement (intrastate and interstate) including loaded, empty, deadhead, and/or bobtail miles. While operating under trip permits, registrants should maintain an individual mileage record on each apportioned vehicle and mileage should be summarized as actual miles traveled in each member's jurisdiction, each other jurisdiction, and total miles. From these monthly summaries the yearly recap should be prepared for each jurisdiction and total of all jurisdictions.

As long as the method used is consistent and accurate, the mileage figures to be entered on the I.V.D.R. can be obtained from various sources such as odometer and/or hub odometer readings, or state maps. However, if individual trip miles recorded in the various jurisdictions are questionable in the opinion of the auditor, then official jurisdiction mapping software shall be the final authority unless proven otherwise by an approved method of calculation.

In the event a registrant operates more than one apportionable fleet, the registrant must maintain a separate monthly and yearly recap summary for each fleet.

Lessor Responsibility

It shall be the responsibility of the lessor in a trip lease situation to report all miles accumulated by the apportioned units.

International Fuel Tax Agreement

Recordkeeping

- The licensee is required to preserve the records upon which the quarterly tax return or annual tax return is based for five years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.
- Failure to provide records demanded for audit purposes extends the five-year record retention requirement until the records are provided.
- Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction. Effective January 2011.

Availability of Records

- Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours.
 - If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

Distance Records

- Licensees shall maintain detailed distance records which show operations on an individual vehicle basis. The operational records shall contain, but not be limited to:
 - Taxable and non-taxable usage of fuel
 - Distance traveled for taxable and non-taxable use; and
 - Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.
- An acceptable distance accounting system is necessary to substantiate the information reported on the tax return filed quarterly or annually. 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:
 - Date of trip (starting and ending)
 - Trip origin and destination
 - Route of travel
 - Beginning and ending odometer or hub odometer reading of the trip
 - Total trip miles/kilometers
 - Miles/kilometers by jurisdiction
 - Unit number or vehicle identification number
 - Vehicle fleet number
 - Registrant's name

Fuel Records

- The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. The fuel records shall contain, but not be limited to:
 - The date of each receipt of fuel
 - The name and address of the person from whom purchased or received
 - The number of gallons or liters received
 - The type of fuel
 - The vehicle or equipment into which the fuel was placed

Tax Paid Retail Purchases

- Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled, and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.
- An acceptable receipt or invoice must include, but shall not be limited to, the following:
 - Date of purchase
 - Seller's name and address
 - Number of gallons or liters purchased
 - Fuel type
 - Price per gallon or liter or total amount of sale
 - Unit numbers
 - Purchaser's name

Tax Paid Bulk Fuel Purchases

- Bulk fuel is normally delivered into storage facilities maintained by the licensee, and fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee.
- Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.
- Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.
- To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:
 - Date of withdrawal
 - Number of gallons or liters
 - Fuel type
 - Unit number
 - Purchase and inventory records to substantiate that tax was paid on all bulk purchases
- Upon application by the licensee the licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

Non-Compliance

- Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200.
- Non-compliance with any record-keeping requirement may be cause for revocation of the license.
 - The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.

INTRASTATE AUTHORITY

Intrastate For-Hire Motor Carriers, Intrastate For-Hire and Private Towing and Wrecker Services

Intrastate Authority allows for-hire motor carriers and private towing and wrecker services to use any of the public highways of Tennessee for the transportation of persons or property, or both, in intrastate commerce. If the same vehicle has already filed under the Unified Carrier Registration Agreement you do not have to file for Intrastate Authority.

Registration Requirements

Please submit all required documentation via your TNTAP account. For questions, please contact Motor.Carrier@tn.gov.

- Provide a completed [Intrastate Authority Application](#).
- Provide a completed [Designated Agent for Service of Process form](#). A process agent is a Tennessee representative upon who court papers may be served in any proceeding brought against a motor carrier.

- Provide proof of insurance. **Insurance companies must furnish these forms.**
 - **Form E;** Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance.
 - **Form H:** Uniform Motor Carrier Cargo Certificate of Insurance - Required for carriers hauling the following: general freight, household goods, and mobile homes. All bus accounts applying for intrastate authority must provide this form.
 - **COL;** Certificate of Liability Insurance

Payment of Fees

- A one-time application fee of \$50.00
- A per vehicle fee of \$8.00

Credentials

- An Intrastate Permit Card will be issued for each vehicle registered.

Renewal Process

A renewal [application](#) and applicable payment can be submitted via [TNTAP](#).

- Complete the following fields:
 - Number of vehicles
 - Total Amount Due
 - Sign and date the application

GENERAL INFORMATION

Tennessee Restricted Plates

The following license plates issued in Tennessee meet the definition of “restricted” license plate. Tennessee does not place the wording “Restricted” on any plate. These plates can only be obtained through the ninety-five County Clerk offices. County Clerk office locations [can be found here](#).

Farm Truck

Any truck motor vehicle used in connection with the agricultural pursuits usual and normal to the owner’s farming operations, such as the transportation of products of the soil, livestock, poultry, seed or any materials to be used by the owner in production, cultivation, growing, or harvesting of agricultural commodities; also for use incidental to farming as the transportation of farm products or materials that may be used for its improvement or promote its operation.*

**Farm truck shall not be so construed as to permit the vehicle’s use either part time or incidentally in the conduct of any commercial enterprise, or for the transportation of farm products after such commodities have entered the “channels of commerce,” as for example in the “house to house” delivery of milk. [Tenn. Code Ann. Section 55-1-119]*

Fixed Load

A vehicle not designed or used to carry, convey, or move any freight, property, article, or thing over the highways, except its own weight of any equipment, appliance, or apparatus constructed as a part of, or permanently attached to the body of the vehicle. “Fixed Load” includes well-drilling apparatus, cranes and portable feed mills and such other vehicles as are within the general terms hereof, the primary use of which is not upon the highways and streets of this state, but does not include wreckers or tow cars equipped with cranes, hoists or dollies and used for transporting wrecked motor vehicles or motor vehicles designed to deliver ready mixed concrete. [Tenn. Code Ann. Section 55-1-117]

Special Mobile Equipment

A vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway or street, including, but not limited to: ditch-digging apparatus and road construction and maintenance machinery, such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck-tractors, ditchers, leveling graders, fishing machines, motor graders, road rollers, scarifiers, and scrapers, track mounted power shovels and drag lines. Special mobile equipment: does not include dump trucks or truck mounted transmit mixers, earth movers, cranes, shovels, well-boring apparatus and feed mills, such as may be fixed load vehicles or other vehicles designed for the transportation of persons or property to which machinery has been attached, even though the movement over the streets and highways may be only incidental to the operation of such vehicle. [Tenn. Code Ann. Section 55-1-109]

Special Zone

A freight motor vehicle which is to be operated exclusively within a zone limited to the streets of a designated municipal corporation and to the highways for a distance not to exceed fifteen air miles beyond the limits of the municipality, to apply for and be issued a special municipal zone license. In counties having a metropolitan form of government, the county line shall be the limit for the operation of motor vehicles registered under this special license. [Tenn. Code Ann. Section 55-4-113]

TENNESSEE REGULATORY AGENCIES

International Registration Plan and International Fuel Tax Audit

Telephone: (615) 399-4265

Taxpayer Services

Andrew Jackson Building, 8th Floor
500 Deaderick Street
Nashville, TN 37242
Sales Tax Inquiries – Telephone: (615) 253-0600

Vehicle Services - Title & Registration

Andrew Jackson Building
500 Deaderick Street
Nashville, TN 37242
Certificate of Title Inquires – Telephone: (615) 741-3101

Tennessee Department of Safety Driver Inspection Reports

Telephone: (615) 687-2289

Oversize/Overweight Assessments

Telephone: (615) 743-4990

Enforcement Issues, PrePass, Homemade Trailer Inspections

Telephone: (615) 743-4990

Pupil Transportation (State School Inspections)

Telephone: (615) 743-4990

Tennessee Department of Transportation

James K. Polk State Office Building
505 Deaderick, Street Suite 700
Nashville, TN 37243-0331

Overweight and/or Over-dimensional Permits

Telephone: (615) 741-3821

Tennessee Comptroller of the Treasury

Office of State Assessed Properties
James K. Polk State Office Building
505 Deaderick Street, Suite 1700
Nashville, TN 37243
Ad Valorem Tax Report – Telephone: (615) 401-7900

Tennessee Regulatory Authority

460 James Robertson Parkway
Nashville, TN 37243-0505
Telephone: (615) 741-2904

Federal Motor Carrier Safety Administration

640 Grassmere Park
Nashville, TN 37211
Telephone: (615) 781-5781

Tennessee Secretary of State

312 Rosa Parks Avenue North
William R. Snodgrass TN Tower, 6th Floor
Nashville, TN 37243
Telephone: (615) 741-2286