

**IMPORTANT! This newsletter contains information you must know to avoid fines and penalties! Please read carefully before submitting your 2010 renewal!**

Special Edition  
Get your paperwork in early!

Nevada DMV Motor Carrier Division

# 2010 Nevada Renewal Times

## AB414 Creates New Emissions Requirements Effective July 1, 2009

In the 2009 legislative session, the legislature passed AB414, which raises the weight on emission standards from 10,000 pounds to 14,000 pounds for diesel powered vehicles based in Washoe and Clark Counties. Those vehicles are now required to obtain an emission inspection on an annual basis. These will be required this year with your renewal if the vehicle qualifies under the new requirements.

## Installment Invoices No Longer to be Sent

The Motor Carrier Division will no longer be sending out courtesy invoices for installment payments. The division will only be sending carriers their initial invoice with installment coupons. The coupons can be cut out and sent with payment.

## Not Renewing for 2010?

If you are not renewing your account for the year 2010, please sign and return the renewal, indicating that your account will not be renewed. All license plates and cab cards must be returned no later than Ten (10) days after they expire or you will be charged Registration fees for those vehicles through the end of the month in which the plates and cab cards are returned. Any questions please contact us 775-684-4711

See Page 4 for important dates.

## SB 429 Increases Governmental Service and Sales Taxes

SB 429 has increased Governmental Service Tax by changing the vehicle depreciation value of all vehicles. This bill also included a provision to increase state portion of sales tax from .36% to 2.6% of the purchase price. Sales Tax increased 7/1/09 and GST on 9/1/09.

## Useful links

### Renewal regulations:

[http://leg.state.nv.us/  
Register/2008Register/R002-08A.pdf](http://leg.state.nv.us/Register/2008Register/R002-08A.pdf)

### Renewal forms:

[www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm)

IRP Rules: [www.irponline.org](http://www.irponline.org)

IFTA Rules: [www.iftach.org](http://www.iftach.org)

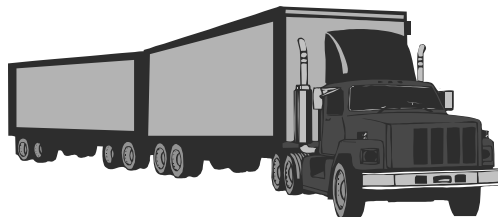
US DOT #: [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

IRS: [www.irs.gov](http://www.irs.gov)

Nevada DMV: [www.dmvnv.com](http://www.dmvnv.com)

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# RENEWAL INFORMATION

Please see page 4 for all renewal due dates!

Carefully review the renewal for accuracy and make necessary corrections by inserting the changes below the incorrect area.

**\*\*All of the renewal forms and information may be accessed online at [www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm). If you are unable to access forms online, you may contact our office and a packet will be mailed to you. If you have any questions or need help with your renewal forms, you may contact the Department at (775) 684-4711, ext 1.**

## RENEWAL PROCESSING INSTRUCTIONS

1. Verify all equipment registered to your company/business is listed on the renewal notice.
2. (IRP fleets ONLY) Vehicles with a Gross Vehicle Weight of 10,001 lbs. or greater, running interstate operations must have a US Department of Transportation (USDOT) number. If you do not have a USDOT number, contact the USDOT at 1-800-832-5660 or visit them online at [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov).
3. (IRP fleets ONLY) If you operate an IFTA Qualified Vehicle and another carrier files your fuel tax return, you must submit a letter signed by that carrier, stating they are responsible for filing your fuel tax returns. The letter must include the jurisdiction in which the tax return is filed with and the fuel tax license number. Additionally, an updated copy of the lease agreement that includes the VIN must be attached.
4. If someone other than the registered owner will be processing the renewal paperwork, please include a Power of Attorney form. (MC078)
5. For IRP Fleets only, complete the enclosed *Renewal Mileage Schedule*. The mileage-reporting period for the 2010 renewal is:  
July 1, 2008 through June 30, 2009.
  - Include only the miles driven by vehicles that were licensed in this fleet during the mileage reporting period, even if only for a portion of the reporting period.
  - Include any miles for which a temporary trip permit was issued.
  - IRP carriers must estimate mileage for any jurisdictions in which they wish to license if there were no actual miles accrued during the mileage-reporting period. If you estimate mileage, you must use Method 1 (Schedule G) or Method 2 (Estimated Mileage Chart) to support your estimates.
  - 100%-based carriers are not required to list miles, but must maintain mileage and fuel records.
6. Vehicles with a combined gross weight of 55,000 lbs. or more (regardless of registered weight) must include proof of payment or exemption of the Federal Heavy Vehicle Use Tax (IRS Form 2290). Agricultural vehicles and Special Mobile Equipment are not exempt from this requirement. The reporting period is July 1, 2009 to June 30, 2010.
  - An IRS stamped copy or e-filed receipt is considered valid proof. The vehicle identification number must be listed with the weight category. Additionally, the weight category must match the registered weight.
  - IRS telephone number is (800) 829-3676, or you can visit them online at [www.irs.gov](http://www.irs.gov)
  - Name and Federal Employer Identification Number (FEIN) on the 2290 form must match the name on Registration.
7. Farmer/Rancher Affidavit (RD159) and weight certificate is required for all farm vehicles (as defined in NRS 482.036) being changed. These are no longer required for every renewal due to the passage of SB 199. This bill also included a provision to allow Farmer/Rancher vehicles to be weighed at a Certified Scale in addition to a Public Weighmaster.

8. An Emission Control Inspection for each gasoline-powered vehicle (1968 or newer) based in Washoe or Clark counties is required, and also for diesel powered vehicles 14,000 lbs. or less. New vehicles are exempt from the Emission Inspection until the third registration year.
9. If paying by credit card for an installment payment or invoice less than \$10,000, please complete and submit the credit card form with the renewal. Credit card payments \$10,000 or more in the aggregate will not be accepted.
10. Installment payments are due October 1, January 1, April 1 and July 1 or the first business day thereafter, if the due date falls on a Saturday, Sunday or Holiday. Pursuant to NRS 482.482, if a payment is missed you will be subject to penalties and interest. You may also be assessed administrative fines.  
NOTE: The Department is no longer sending courtesy installment invoices.
11. Sign and date the renewal printout and any notices and documents that are required.
12. Return the entire renewal to the Division.

**ADDING NEW UNITS**

1. Complete Vehicle Application – Schedule B
2. Include:
  - Proof of ownership, in the form of at least one of the following:
    - Current Nevada Registration
    - Title
    - Out-of-state title or registrations requires an original VIN (Vehicle Identification Number) inspection
  - Proof of sales tax payment –
    - NOTE: If proof is not submitted, sales tax will be collected. If paid to another state, Nevada will collect the difference if less is collected than the amount Nevada charges. Acceptable proof of payment:
      - Nevada Dealers Report of Sale,
      - Dealer invoice, showing sales tax has been paid
      - Lease documents (must indicate breakdown of sales tax and lease amount)
  - Nevada Proof of Insurance
    - Insurance company must be licensed to do business in the State of Nevada
    - Policy must be in the same name as the Motor Carrier account
    - Proof of insurance must include:
      - Policy Number, VIN, or must state “fleet insurance”
      - Beginning and ending dates
  - Proof of payment or exemption of Federal Heavy Vehicle Use Tax (IRS Form 2290)
    - IRS allows 60 days from the date of purchase to file Form 2290
    - Include the vehicle identification number for each vehicle. And weight category filed

**DELETING UNIT(S) FROM YOUR RENEWAL**

- To avoid billing for the 2010 registration year, return license plates and cab cards to a Motor Carrier office no later than 10 days after their expiration.
- License plates and cab cards for vehicles, which will be renewed later in the year, must be surrendered no later than 10 days after their expiration to avoid registration fees.

**If you are not renewing your account for the year 2010, please sign and return the renewal, indicating anywhere on the renewal that your account will not be renewed.**

**NEVADA DOES NOT HAVE A GRACE PERIOD**

## MOTOR CARRIER DUE DATES

### 2010/2011 Registration Due Dates Due on or before:

<b>*Renewal Information</b> October 1— September 30 January 1— December 31 April 1— March 30	<b>9/1/2009</b> <b>12/1/2009</b> <b>3/1/2010</b>
<b>1<sup>st</sup> Installment</b> October 1— September 30 January 1— December 31 April 1— March 30	<b>10/1/2009</b> <b>1/1/2010</b> <b>4/1/2010</b>
<b>If not Renewing for 2010/2011, plates must be Returned by</b>	<b>10/10/2009</b> <b>1/10/2010</b> <b>4/10/2010</b>
<b>2<sup>nd</sup> Installment</b> October 1— September 30 January 1— December 31 April 1— March 30	<b>1/1/2010</b> <b>4/1/2010</b> <b>7/1/2010</b>
<b>3<sup>rd</sup> Installment</b> October 1— September 30 January 1— December 31 April 1— March 30	<b>4/1/2010</b> <b>7/1/2010</b> <b>10/1/2010</b>
<b>4<sup>th</sup> Installment</b> October 1— September 30 January 1— December 31 April 1— March 30	<b>7/1/2010</b> <b>10/1/2010</b> <b>1/1/2011</b>

### 2010 IFTA Fuel Due Dates Due on or before:

<b>*Renewal Information</b>	<b>12/1/2009</b>
<b>4<sup>th</sup> Qtr 2009 Return and Payment (Oct, Nov, Dec)</b>	<b>1/31/2010</b>
<b>1<sup>st</sup> Qtr Return 2010 and Payment (Jan, Feb, Mar)</b>	<b>4/30/2010</b>
<b>2<sup>nd</sup> Qtr Return 2010 and Payment (Apr, May, Jun)</b>	<b>7/31/2010</b>
<b>3<sup>rd</sup> Qtr Return 2010 and Payment (Jul, Aug, Sept)</b>	<b>10/31/2010</b>
<b>4<sup>th</sup> Qtr Return 2010 and Payment (Oct, Nov, Dec)</b>	<b>1/31/2011</b>

\*Renewals and supporting renewal paperwork must be postmarked on or before the due date. Renewals missing required paperwork, appropriate documentation or signature will be considered incomplete and assessed administrative fines. Failure to submit the renewal and supporting paperwork for each fleet by the due date will result in the assessment of administrative fines as follows:

- 1-7 calendar days after it is due, an administrative fine of \$100.
- 8 -14 calendar days after it is due, an administrative fine of \$200.
- 15-21 calendar days after it is due, an administrative fine of \$300.
- 22 calendar days after it is due but on or before the expiration, an administrative fine of \$400.

If received after the expiration of the registration, an administrative fine of \$500.

The official regulations can be found at:

<http://leg.state.nv.us/Register/2008Register/R002-08A.pdf>.

- It is the carrier's responsibility to provide the Motor Carrier Division with their current mailing address at the time of renewal each year, and to provide address changes timely, so registration packets and invoices can be sent to the carrier via the United States Postal Service. If the carrier does not receive the invoice and/or registration information timely, it is the carrier's responsibility to call and request the registration and/or payment information so there is adequate time to file the information and/or make the payment before the due date. Upon receiving a request for information, the Motor Carrier Division may provide the information via fax, mail, or over the phone.
- It is the carrier's responsibility to ensure that the postmark cancellation date is prior to the due date of the registration payment if the payment is being mailed to the Motor Carrier Division.

## 2010 MOTOR CARRIER RENEWAL FORMS AND ATTACHMENTS

Motor Carrier renewal forms can be accessed online at [www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm)

**Please ensure all of the following forms are included when sending in your completed renewal form, if applicable:**

- Completed 2010 Renewal Form (required with all renewal applications)
- Estimated Mileage Schedule (Method 2) – (form MC004) (required with IRP accounts)\*
- Colorado Schedule – (form MC007) (required with IRP accounts)
- Estimated Mileage Schedule G (Method 1) – (form MC015) (required with IRP accounts)\*
- Credential Return Receipt – (form MC021)  
(If your plates and credentials are not returned to our office no later than 10 days after their expiration, you will be assessed registration and governmental service tax fees)
- IRP Registration Certification – (required with IRP accounts) - (form MC040)
- Registrant / Taxpayer Responsibilities (required with all renewal applications) – (form MC076)
- Power of Attorney – (form MC078) (required with all renewal applications prepared by Licensing Agent)
- Federal Heavy Vehicle Use Form 2290 (required for all vehicles with a GVW of 55,000 lbs. or more) (Farmer/Ranchers and Special Mobile Equipment are **not** exempt from this requirement) (required for all renewal applications with vehicles that qualify)
- Vehicle Smog Certificate  
(Required for Clark and Washoe County; all gas vehicles 1968 or newer and diesel vehicles less than 14,001 lbs.)
- Farmer / Rancher Affidavit (If changes are made to a Farmer/Rancher vehicle)
- Farmer/ Rancher Updated Weight Slip (If changes are made to a Farmer/Rancher vehicle)
- Credit Card Authorization – (form RD-205) (Please be aware if you are making changes on your 100% renewal do not send payment, you will receive a new invoice. IRP payments can not be made until completed renewal has been processed)

\*Only one method to be used with the renewal.

**When adding a new vehicle also include the following information and completed forms:**

- Vehicle Application Schedule B – (form MC003)
- Proof of Ownership  
(Current Nevada Registration or Title -or- Out-of-State Titles accompanied by a VIN Inspection)
- Proof of Sales Tax payment, with DRS, Dealer invoice or lease documents  
(Show sales tax has been collected or the breakdown of sales tax collection in the lease)
- Nevada Proof of Insurance  
(Insurance Company must be licensed to do business in Nevada, name on the insurance must match registered name)
- Federal Heavy Vehicle Use Form 2290 (Required for all vehicles with a GVW of 55,000 lbs. or more) (Farmer / Ranchers and Special Mobile Equipment are **not** exempt from this requirement)
- VIN Inspection (form RD15)

## FEDERAL HEAVY VEHICLE USE TAX

All motor vehicles, including farmer/rancher and special mobile equipment, operating at or registered for a gross vehicle weight (GVW) of 55,000 pounds or more **must** show proof of payment of Federal Heavy Vehicle Use Tax per U.S.C. Title 23 Section 141.

Proof of payment or exemption of the Federal Heavy Vehicle Use tax on the IRS Form 2290 must be submitted with your renewal packet or your renewal **will not** be processed. Note: 2290 forms are due to the IRS no later than the end of August of each year.

You may obtain information and forms by accessing the IRS website at [www.irs.gov](http://www.irs.gov). See this link for more 2290 e-filing information and new IRS publications on Imported Heavy Vehicles.

**\*Name on IRS Form 2290, Motor Carrier account, title, and insurance must match exactly.**