

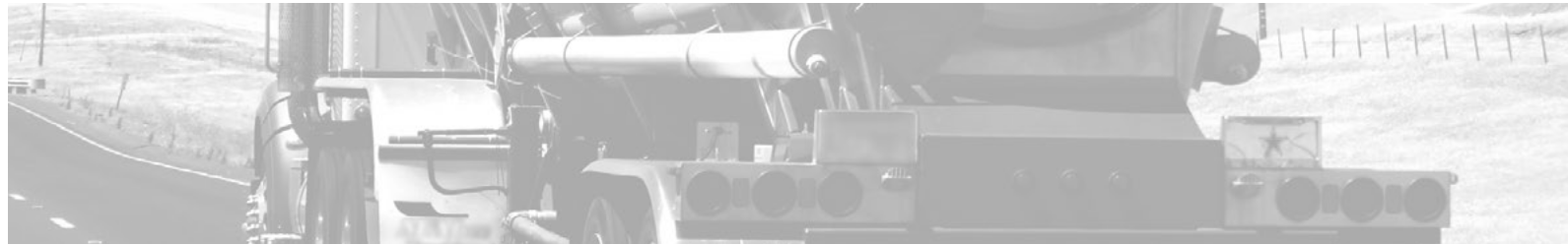
# *Wisconsin* Interstate Motor Carrier Reference Guide



# Motor Carrier Reference Guide

## Table of Contents

<b>1 Set Up Online Access in the Wisconsin Carrier Registration System (WisCRS)</b>	
Obtain Access to Your IRP and IFTA Accounts Online to: . . . . .	Page 1
<b>2 Renew Your Accounts</b>	
IFTA Renewal . . . . .	Page 2
IRP Renewal . . . . .	Page 4
UCR Renewal . . . . .	Page 6
<b>3 Account Changes</b>	
IFTA, IRP and WisCRS Online Access . . . . .	Page 7
Name Changes . . . . .	Page 8
Forms for Name Changes on Account . . . . .	Page 9
<b>4 Account Cancellations</b>	
IFTA . . . . .	Page 10
IRP . . . . .	Page 10
Inactivate LC . . . . .	Page 10
<b>5 Fuel Tax Reporting . . . . .</b>	Page 11
<b>6 Revocation, Suspension and Reinstatement . . . . .</b>	Page 13
<b>7 Record Keeping</b>	
Record Retention Requirements . . . . .	Page 14
IFTA Record Keeping Requirements . . . . .	Page 15
IRP Record Keeping Requirements . . . . .	Page 18
Unified Carrier Registration . . . . .	Page 19
<b>8 Audits</b>	
IFTA and IRP Audits . . . . .	Page 20
Unified Carrier Registration Audits . . . . .	Page 26
<b>9 Quick Links and Contacts . . . . .</b>	Page 30



# 1 Set Up Online Access in the Wisconsin Carrier Registration System (WisCRS)

Obtain Access to Your IRP and IFTA Accounts Online to:

## International Registration Plan (IRP)

- Renew your IRP account (annually)
- Add vehicles to your fleet
- Transfer registration from one vehicle to another
- Order replacement plates and cab-cards
- Change weights on your vehicles

## International Fuel Tax Agreement (IFTA)

- Renew your IFTA account (annually)
- Order replacement stickers or license copy
- File your quarterly IFTA tax forms online
- Access your past tax returns

### Step 1:

1. Register with the State of Wisconsin Web Access Management System (WAMS) at [on.wisconsin.gov](http://on.wisconsin.gov). You must register as an individual and the Applicant Name on the access agreement must match the User ID name.
2. WAMS will then send you an email verifying your registration. The notification will also tell you how to activate your ID. Please read this email and follow the instructions.

The State's Web Access Management System (WAMS) allows authorized individuals to access State Internet applications using the same ID .



View video instruction on [How to Create a WAMS USER ID](#)

### Step 2:

Complete the Wisconsin Carrier Registration System (WisCRS) Access agreement. Once your WAMS ID is active you will need to fill out the WisCRS System Access Request form, MV2940.



## WisCRS System Access Request Form MV2940

- Mark "Create" box at top
- Complete all of Section A – including your WAMS User ID
- Select which services you want access to
- Sign the form (typed signature using Brush Script font is acceptable)
- Email completed form to [irp-ifta@dot.wi.gov](mailto:irp-ifta@dot.wi.gov) or fax to (608) 267-6886

Each individual user will need his/her own User ID and must request his/her own access. Multiple people can have access to the same account, but each must apply for his/her own User ID.

**Note:** By signing the WisCRS Access Agreement you are agreeing to not share your login information with any other individuals.



View video instruction on [How to Obtain Access to WisCRS & WisCRS System Access Request - form MV2940](#)



## 2 Renew Your Accounts

### IFTA Renewal

All IFTA accounts expire on December 31 each year. The annual IFTA Renewal is available for completion in early October. The annual calendar year renewal notices are emailed to each current licensee with online access through WisCRS. Paper renewal notices are mailed to all others who do not have online access or who have online access but have opted out of the electronic notice.

#### Requirements:

- If an Owner Operator, complete a Wisconsin Lease Verification Form MV2852. The Lessee must have an active US DOT number and interstate Operating Authority (MC), if applicable.

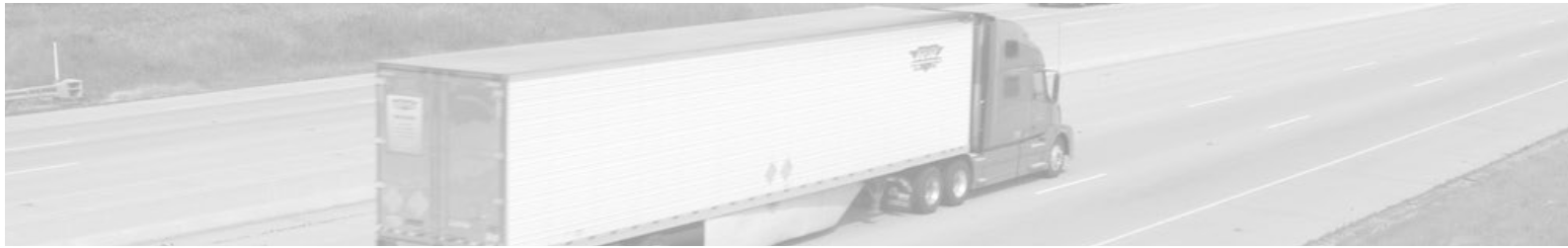


#### Wisconsin Lease Verification Form MV2852

- If you are running under your own authority, US DOT number must be in the same exact legal name as the registrant and in good standing.
- If "For Hire," the MC number must be active and in the same name.

#### Notes:

- The legal business name should be registered with the Department of Financial Institutions (DFI) in the exact legal name of the registrant.
  - ▶ Status must be active and in good standing.
  - ▶ Out-of-state organizations transacting business in Wisconsin must be registered as a Foreign Corporation.
- Unified Carrier Registration (UCR) must be paid for the current and past years.
- Federal Employer Identification Number (FEIN), or Social Security Number (SSN) for individuals, are the same on the renewal and on the US DOT number.



## How to Renew IFTA:

### Carriers with WisCRS Online Access

Carriers who have online access to their IFTA accounts should complete the renewal **online through WisCRS**.

#### Payment through WisCRS Online Access:

- **“Confirm & Pay ACH”** will redirect you to the E-payment system for direct withdrawal from either your checking or savings account.

Follow the prompts provided. If you select “Pay Without Registering,” you cannot go back and pay for an IFTA Renewal at a later time.

**Note:** Renewal is not complete until it is paid.

#### OR

- **“Confirm & Print PDF”** will generate an invoice that you must print and mail in with payment to complete the renewal. After it is printed, you can then return to Home.

### Carriers without WisCRS Online Access

#### **Wisconsin International Fuel Tax Agreement (IFTA) Renewal MV2766**

If you receive this form by mail, the account information will be prefilled.

Note any changes to the address or contact information on the form.

- In Section 8, indicate your plate type. If Section 8 is listed as IRP, fill in the IRP WI account number and IRP account name.
- If you do not operate under your own US DOT number, fill in the DOT number of the company that you are leased to and send in a copy of the Wisconsin Lease Verification MV2852.

#### **Wisconsin Lease Verification MV2852**

- Fill in the number of vehicles requiring IFTA decals. You will need one set of decals per vehicle. Each set is \$2.00. The IFTA license costs \$3.00.
- The \$15.00 reopen fee is only required if postmarked after December 31.
- Once payment has been received, the renewal will be completed.

**Note:** Once the payment is posted, the new IFTA license and decal(s) will be mailed the following business day.





## IRP Renewal

IRP renewals are staggered registration and are based on the month in which you started your new operation. There is no grace period for late applications.

### Notes:

- The renewal is generated 90 days prior to the expiration of the current registration year, therefore any fleet or vehicle changes from that point forward will not be reflected on the printed renewal.
- Review the renewal application for accuracy. Incorrect information may result in processing delays or incorrect fees.

### Requirements:

- Correct mileage Report Period based on the IRP fleets expiration date.
- Heavy Vehicle Use Tax (HVUT) must match the HVUT Report Period on your IRP Renewal. This is required for vehicles registered at 55,000 pounds and over. This document must show the IRS Stamp or watermark to confirm payment.
- Active IFTA account, if applicable.
  - ▶ If the Lessee is completing the IFTA, the account must show active in the state where they are located.
- If you are running under your own authority, your US DOT number must be in the same exact legal name as the registrant and in good standing.
  - ▶ If "For Hire," MC number must be active and in the same name.
- If an Owner Operator, Wisconsin Lease Verification MV2852 must be submitted.



#### Wisconsin Lease Verification MV2852

- The Lessee must have an active DOT number and MC (if applicable).
- The legal business name that is registered with the Department of Financial Institutions (DFI) is the exact legal name of the registrant.
  - ▶ Status must be active and in good standing.
  - ▶ Out-of-state organizations transacting business in Wisconsin must be registered as a Foreign Corporation.
- Unified Carrier Registration (UCR) must be paid for the current and past year.
- FEIN, or Social Security Number (SSN) for individuals, is the same on the renewal and on the US DOT number.

### Reporting Period

Reporting Period means the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. View the Mileage Heavy Vehicle Use Tax (HVUT) Reporting Periods form to see the reporting periods for renewal applications. Go to [wisconsin.gov](http://wisconsin.gov) and search "HVUT."

(see Article II Definitions of the International Registration Plan)



## How to Renew IRP:

### Carriers with WisCRS Online Access

- Carriers who have online access to their IRP account are required to complete their renewal through WisCRS.
- To start the IRP Renewal, select “Print Renewal Notice” under the IRP Menu to obtain your mileage Report Period and HVUT Report Period. This option is not available after you have started the renewal process.
- Review and make changes to any of the following if necessary:
  - ▶ Physical and mailing address
  - ▶ Fleet type
  - ▶ Commodity type
  - ▶ Contact information

There is a time limit to complete this task. If you get timed out on your IRP Renewal, you will need to contact the Motor Carrier Registration Unit at (608) 266-9900 to have your renewal reset.



View video instruction on [IRP Renewal video](#)

### Carriers without WisCRS Online Access

- The IRP Renewal will need to be completed and mailed in for processing.
- Review all the information and make the necessary changes.
- A full name change cannot be completed by just crossing off the name. Contact the Motor Carrier Registration Unit at (608) 266-9900 or [irp-ifta@dot.wi.gov](mailto:irp-ifta@dot.wi.gov) to obtain the requirements for completing a name change.
- If you wish to delete a vehicle, cross the vehicle information off and write delete next to it.
- If you want to add a vehicle that is not currently in the IRP fleet, please complete and attach form MV2914 so that all the vehicle information can be captured in Section C.



### WI IRP Application - Schedule A Vehicle Information MV2914

- If you need a new plate for one of the existing vehicles, indicate that a new plate is needed.
- Sign the IRP Renewal as these will not be accepted without a signature.



## UCR Renewal

Unified Carrier Registration (UCR) is a federally-mandated, state-administered program in which states collect fees from motor carriers, motor private carriers, freight forwarders, brokers and leasing companies, based on the number of qualifying commercial motor vehicles (CMVs) in their fleets. The revenues generated are used for enforcement of motor carrier safety programs.

UCR registration can be found online at [ucrplan.org](http://ucrplan.org).

### Who is required to file:

- Businesses that operate a truck, truck tractor, or bus in interstate or international commerce.
- Businesses that make arrangements for the transportation of cargo and goods (namely brokers, and freight forwarders and leasing companies also acting as a motor carrier).
  - ▶ **Power units only:** Count only power units trucks, truck tractors and buses. Do not count trailers.
  - ▶ **Interstate or international vehicles only:** Count only vehicles involved in interstate or international travel. Exclude intrastate vehicles from the count.
  - ▶ **Intrastate vehicles:** Count vehicles that travel intrastate, but haul interstate cargo or passengers.

### Commercial motor vehicles (CMV):

A CMV is a self-propelled vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle:

- has a gross vehicle weight rating or gross vehicle weight of 10,001 pounds or more, whichever is greater;
- is designed to transport 16 or more passengers (including the driver);
- is used in transporting hazardous materials in a quantity requiring placarding.



View video instruction on [UCR Renewal video](#)

### Notes on Fees

Use of a website other than [ucrplan.org](http://ucrplan.org) to file UCR may incur charges above and beyond the UCR fees.

- Agents may contact you to file UCR registration on your behalf. These agents may charge you a substantial service fee. WisDOT does not call and ask you for your credit card number.





## 3 Account Changes

Motor Carrier Registration staff will need to make the following changes:

### IFTA

- Submit Wisconsin International Fuel Tax License Application Form MV2667 to:
  - ▶ Change your name or FEIN
  - ▶ Change your address
  - ▶ Contact Info
  - ▶ Adding/removing additional Fuel Types



#### Wisconsin International Fuel Tax License Application Form MV2667

### IRP

- Submit the WI IRP Application Schedule B amendment for:
  - ▶ Removal of own Federal authority or addition of own Federal authority
- Fax or email a written request to change the following:
  - ▶ Address
  - ▶ Contact Info
  - ▶ New weight groups

- Failure to notify our department with any address changes or contact changes (such as names, phone numbers or emails) can result in a delay in receiving notifications, warnings and other IRP and IFTA correspondence.
- Late fees may be applied.

### WisCRS Online Access

- If the current representative with WisCRS access for the IRP and/or IFTA account is no longer with the company, file Form MV2940, check "Delete," note the Applicant Name, and email or fax to the Motor Carrier Registration Unit to remove their access. User account information should not be shared. Each individual should have their own login.
- If you are adding access for a permit service, complete both Section A and Section B. A power of attorney is required if the permit service signs your application.
- If a permit service no longer has access to your account for online processing, you must also remove their information with a MV2940.
- If a new person or multiple people want access to the IRP and/or IFTA accounts, they must have their own WAMS Account and submit a new MV2940 to create their access into the system.



#### WisCRS System Access Request Form MV2940



## Name Changes

### Federal Motor Carrier Safety Administration (FMCSA)

- US DOT and MC numbers are issued by the federal government.
- Both the US DOT and MC names must match exactly.
- The updating progress time differs: US DOT number update overnight, while MC number will take longer. All updates must be completed through the FMCSA.
- For US DOT numbers and MC numbers (For Hire Carriers) changes:
  - ▶ Update US DOT Number online at [safer.fmcsa.dot.gov](http://safer.fmcsa.dot.gov).
  - ▶ Update the name on your MC Number by contacting the FMCSA at (608) 662-2010 or 1-800-832-5660. There is a fee for this.

### Department of Financial Institutions (DFI)

- For name changes with DFI:
  - ▶ To go from an Individual to a Corporation, register your Articles of Incorporation with this department, (608) 261-7577 or online at [wdfi.org](http://wdfi.org).
  - ▶ To go from a Corporation to a new Corporation, contact DFI (608) 261-7577 or online at [wdfi.org](http://wdfi.org).
    - The new corporation can be the only existing entity. You cannot have both legal names registered with DFI. Generally, the old legal name would be dissolved and the new legal name would be the survivor. The new legal name can then list the prior names in the history. Name changes will not be completed if you maintain two separate entities.

### Internal Revenue Service (IRS)

- For name changes on IRS FEIN Letter
  - ▶ This letter is to confirm the new legal name and FEIN. The legal name on this letter must match exactly with DFI, your Wisconsin account number and MC numbers. This letter is obtained from the IRS at 1-800-829-4933 or online at [irs.gov](http://irs.gov).

**Note:** A FEIN letter is required for all name changes.

Your Corporation or individual legal name must match across all agencies: DFI, FMCSA, IRS and WisDOT.

Individual names must match the names on your Wisconsin driver license. If your middle name is updated from being a middle initial to being spelled out, this must get changed with all agencies. Corporations must ensure that the legal name registered with DFI matches all other agencies. This includes things like "&" vs "and", a hyphen (-) between characters vs a space, and "inc" vs "incorporated."



## Forms for Name Changes on Account

### IRP

MV2912 Check "Name Change." There is a \$3.00 fee for each replacement cab card in the new name.

 [WI IRP Application Schedule B Amendment MV2912](#)

If you are an Owner Operator you must submit a new Lease Verification, Form MV2852

 [WI IRP – Lease Verification \(between Owner/Operator and Lessee\) MV2852](#)

### IFTA

Check "Name Change." There is a \$3.00 fee for the new IFTA license in the new name.

 [Wisconsin International Fuel Tax License Application MV2667](#)

### LC/PC (Local Cartage/Passenger Carrier)

Check "Name Change." There is a \$3.00 fee for this application. Make sure that your insurance is updated to be the new legal name.

- ▶ If you are using the insurance through your MC, this must reflect the new name before processing.
- ▶ If you are using a Form E, that must be submitted in the new legal name with the correct information before processing.

 [Motor Carrier Operating Authority MV2843](#)

**Form E** - Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance is submitted electronically to WisDOT by your insurance underwriter.



## 4 Account Cancellations

### IFTA

- Return the current IFTA license and IFTA decals. If the decals cannot be removed from the truck, a signed letter of disposition needs to be sent saying they have been destroyed.
- File the required Quarterly reports online or by mail. The last Quarterly report completed by mail should be marked "Cancel" on the top right of the form.
  - ▶ If the last Quarterly report is completed online, notify the Motor Carrier Registration Unit at (608) 266-9900 and return all IFTA credentials.
- If you are canceling your IFTA account because you are leasing on to another company, the last Quarterly report must be filed, marked "cancel" and MV2852 Lease Verification must be submitted.



### Wisconsin Lease Verification MV2852

### IRP

- Return all IRP plates and cab cards.
- If all plates have been destroyed, a signed letter of disposition saying the credentials have been destroyed needs to be mailed to:  
Motor Carrier Registration Unit  
PO Box 7955  
Madison, WI 53707

### Inactivate LC

- Email request to inactivate to [irp-ifta@dot.wi.gov](mailto:irp-ifta@dot.wi.gov).
- In email, please include:
  - ▶ Account name
  - ▶ LC#
  - ▶ Your name
  - ▶ Phone number
  - ▶ Your intent or request



## 5 Fuel Tax Reporting

All licensees are required to file an IFTA quarterly fuel tax return with the base jurisdiction and pay all taxes due to all member jurisdictions with one remittance payable to the base jurisdiction. Quarterly tax reports may be obtained online [here](#) or by visiting, [wisconsin.gov/trucking](http://wisconsin.gov/trucking) and select IFTA.

**Note:** Use of the state authorized form is required.

 [WI International Fuel Tax Agreement \(IFTA\) Instruction and Tax Rates MV2754](#)

 [WI International Fuel Tax Agreement \(IFTA\) for Diesel Fuel Only MV2755](#)

 [WI International Fuel Tax Agreement \(IFTA\) for Non-Diesel Fuel Only MV2756](#)

- **Failure of the base jurisdiction to receive the authorized form does not relieve the licensee from the obligation to submit a return.**
- **Filing is required even if no miles were traveled or taxable fuel was used during the reporting period.**
- When filing a quarterly fuel tax return, if you have no fuel purchased in that quarter, your taxes will be calculated using a 4.00 mpg.

Reporting Quarter	Due Date
January – March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

*If the last day of the month falls on a **Saturday, Sunday, or legal holiday**, the next business day shall be considered the final filing date.*

**Note:**

- Returns shall be considered filed and received on:
  - ▶ The date shown by the U.S. Postal Service, Canada Post or other national delivery service cancellation mark stamped on the envelope that contains the return and is properly addressed to the Motor Carrier Registration Unit.
  - ▶ The date it was hand-delivered to the Motor Carrier Registration Unit.
- Returns not filed or full payment of taxes not made by the due date shall be considered late and any taxes due considered delinquent.





### Late Filing Penalties and Interest

- When a licensee fails to file a tax report, files a late tax report, or fails to remit any tax due, the licensee is subject to penalty and interest.
- The penalty is \$50.00 or 10% of the net tax liability; whichever is greater.
- The penalty may be waived if the licensee can show reasonable cause for failure to comply. The penalty may be waived one time in the life of the IFTA account.

If your fuel tax report is late, you must pay interest to each jurisdiction where tax is owed. The tax rate is adjusted at the beginning of each year.

An example of a 5% interest rate calculate is:

- Tax due x 0.4167 x number of months late = Interest due

Partial month (or even one day) will be charged a full month of interest. Interest cannot be waived since it must be paid to each member jurisdiction where tax is due.

### Tax Exempt Miles

Wisconsin exempts reporting taxable miles on vehicle(s) which:

- Operate under a fuel trip permit
- Operate off road miles (such as a logger going into a forest, some toll roads)
- Questions on IFTA exempt miles, visit IFTA Inc at [iftach.org](http://iftach.org)

### Surcharge

- Several jurisdictions collect an additional tax for each taxable gallon (column 5 on the tax report) called a surcharge.
- This surcharge is not collected at the pump or at the time fuel is withdrawn from bulk storage. It is collected on the quarterly tax return.



For more details on Fuel Tax, view [Bulk Fuel Reporting Requirements video](#)

**Note: Refunds of tax-exempt fuel use, such as reefer fuel, ready-mix units, etc., may NOT be claimed on the IFTA tax report.** Information regarding such refunds should be directed to:

#### Wisconsin Department of Revenue

Inheritance & Excise Tax Bureau, Bulk Fuel

PO Box 8900

Madison, WI 53708-8900

Phone: (608) 266-7233 or (608) 266-7363



## 6 Revocation, Suspension and Reinstatement

There are several reasons why an IFTA account could be revoked, or an IRP account suspended. In order to reinstate, these items must be resolved in addition to paying the reinstatement fees.

### By Mail

Complete form MV2667, mark "Reinstatement," and mail this form with the following payment:

- \$25.00 Reinstatement of IFTA
- \$25.00 Reinstatement of each IRP Fleet



**Wisconsin International Fuel Tax License Application Form MV2667**

### Online Reinstatement

This process is available 24 hours a day, seven days a week and no special login is required.

[Reinstate here](#) or visit [wisconsin.gov](http://wisconsin.gov) and search "reinstate IRP!"

The system only accepts electronic payments from a checking or savings account. Credit cards are not accepted at this time.

- Enter your IFTA or IRP account number and enter the security code provided.
- The payment due screen will show a breakdown of all amounts due for IFTA tax returns (including penalty and interest due), unpaid IRP credentials, unpaid IRP supplements and reinstatement fees.
- Enter your name, business address, email address, bank routing number and account number.
- Once payment is accepted, a confirmation email is immediately sent to you stating that the payment has been received.
- The online reinstatement system is not available for the following reasons:
  - ▶ IFTA accounts for which a quarterly IFTA tax return has not been filed
  - ▶ IRP accounts that have multiple fleets
  - ▶ IRP accounts that have more than 99 unpaid payments due
  - ▶ IRP accounts suspended due to federal out of service orders
  - ▶ Revocations/suspensions due to bad payments (Not Sufficient Funds)
  - ▶ IRP/IFTA audit assessments



## 7 Record Keeping

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.

### Record Retention Requirements

**IFTA** – Records must be maintained for four 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 three 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.

Wisconsin state law requires that you maintain adequate records that are both sufficient and appropriate for the auditor to evaluate the accuracy of your reporting system. If the records meet the requirements listed on the following pages, they may be produced and maintained in any format or medium available to you and accessible to the Motor Carrier Audit Unit.

As you may be aware, the Federal Government mandated the use of Electronic Logging Devices (ELD) for most truck drivers beginning in December 2017. It is important to note that the ELD mandate requirements differ greatly from those of IFTA and IRP. Remember that ELDs track the driver, not the truck. If you are using your ELD for IFTA and/or IRP reporting purposes, make sure you fully understand what your system and service package provides and doesn't provide.



If you have any doubt to the adequacy of your records or the format they are produced with, we would be happy to look at a sample of your records or answer any of your questions.

[irp-ifta@dot.wi.gov](mailto:irp-ifta@dot.wi.gov)

Phone: (608) 266-9900



## IFTA Record Keeping Requirements

### IFTA Distance Records

You must keep distance records for all IFTA registered trucks for both interstate and intrastate travel. Even if some or most of the trips did not leave Wisconsin, you must account for those miles. Additionally, any non-business related trips must be recorded. For example, if the driver takes the truck home at night or on the weekend, the mileage to and from the terminal/yard and home must be recorded.

***Please be aware that dispatch routing software is not a suitable substitute for proper reporting!***

### IFTA Distance Summary Records

**Paper Records:** Distance records produced by means other than a vehicle-tracking system require the following elements for your records to be considered adequate:

- Beginning and ending dates of the trip to which the records pertain
- Origin and destination of the trip
- Route of travel
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM) or any similar device for the trip
- Total distance of the trip
- Distance traveled in each jurisdiction
- Vehicle identification number (VIN) or unit number.

**GPS Records:** Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS) require the following elements to be considered adequate:

- Original GPS or other location data for the vehicle to which the records pertain
- Date and time of each GPS or other system reading
- Location of each GPS or other system reading
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM) or any similar device for the period to which the records pertain
- Calculated distance between each GPS or system reading
- Route of travel
- Distance traveled in each jurisdiction
- Vehicle identification number (VIN) of unit number
- Company name

A simple rule of thumb for checking your records is:

**Elapsed Odometer Miles = Total Miles Reported = Sum of Jurisdictional Miles**



## Distance Reporting Summaries

Monthly summaries of your fleet's reported operations must include the distance traveled by each qualified motor vehicle in total and by jurisdiction.

Quarterly summaries of your fleet's reported operations must include the total distance traveled and the total distance traveled in each jurisdiction during the calendar quarter.

Wisconsin mileage and fuel summary forms:



**Monthly Vehicle Mileage and Fuel Summary MV2688**



**Monthly Fleet Vehicle Mileage and Fuel Summary MV2693**

## IFTA Fuel Records

You must maintain complete records of all motor fuel purchased, received or used in the conduct of your fleet's operations, and on request, produce these records for audit. If your fleet runs multiple types of fuels, separate records must be maintained for each fuel type. Do not include fuel purchased for reefer units or other powered units that may be part of the vehicle or trailer. Also, Diesel Exhaust Fluid (DEF) is not a fuel type and should not be included into your fuel reporting. As with distance records, all fuel used during intrastate travel and/or personal trips must be recorded.

**Note:** IFTA Fuel types currently include diesel, gasoline, ethanol, propane (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), A-55, E-85, M-85, gasohol, methanol and bio-diesel.

## Retail Fuel Purchases

These are all fuel purchases made from a retail station or a bulk storage facility that you do not own, lease or control. Acceptable documents to support your fuel taxes paid include actual fuel receipts, invoices and credit card receipts. Pre-paid fuel receipts are not acceptable documentation. All must be legible, free from alteration or erasures and contain the following elements:

- Date of purchase
- Seller's name and address
- Number of gallons purchased
- Fuel type purchased
- Price per gallon/liter or total amount of sale
- Unit number of the vehicle
- Purchaser's name

Pre-paid fuel purchase receipts are not acceptable as a supporting document. It also is worth noting that some retail fuel stations located on Indian Reservation land in New York State do not collect fuel taxes and cannot be claimed as "tax-paid" fuel on your IFTA returns.





## Bulk Fuel

If you maintain a bulk motor fuel storage facility, you are responsible for the maintenance of bulk fuel inventory records. This can be done by using the Bulk Fuel Inventory Withdrawal Record Form MV2952. The bulk fuel records must distinguish between bulk fuel dispensed into IFTA licensed vehicles and non-IFTA vehicles. Only fuel placed into IFTA qualified motor vehicles may be claimed for tax paid credit on the IFTA tax returns. To obtain credit for fuel tax paid on fuel withdrawn from your bulk storage facility, you must maintain the following records:

- Date of withdrawal
- Unit number
- Number of gallons withdrawn by unit
- Purchase receipts
- Fuel type

Wisconsin does not allow IFTA tax credit for off-road usage of motor vehicle fuel for trucks with power take-off (PTO) units. Companies may request a refund of the motor fuel tax paid for fuel used by PTO units through the Wisconsin Department of Revenue (DOR). For further information or questions related to bulk fuel taxes, contact DOR at (608) 266-6701 or email [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov).



**Bulk Fuel Inventory Withdrawal Record MV2952**



For more details, view **Bulk Fuel Reporting Requirements video**

## Calculating MPG

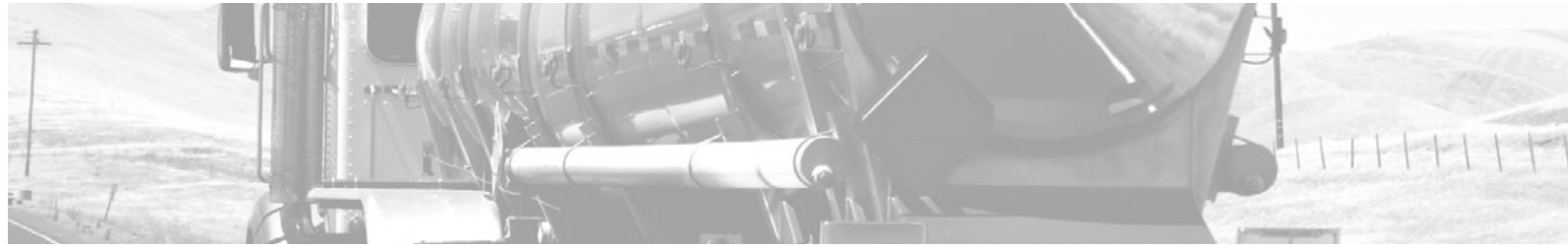
An integral component of IFTA quarterly reporting is calculating the fleet miles per gallon (MPG) for the period, as this is the method that fuel tax liability is determined for each jurisdiction traveled in. Since miles are determined by life-to-date meter readings (odometers) but fuel tax is paid per gallon, an MPG must be calculated to determine the amount of fuel consumed by the Qualified Motor Vehicle (QMV) as it travels through a jurisdiction.

When calculating MPG, the Total Miles traveled by all of the QMVs for the IFTA period should be divided by the Total Fuel that was dispensed into all of the QMVs' fuel tanks during the period.

- Total Miles include all miles, including both exempt and non-exempt miles, for all QMVs and can often be determined by the elapsed miles per the odometer readings for the period.
- Total Fuel includes all propulsion fuel, regardless of whether documentation is present that supports that appropriate fuel tax has been paid. Even if a fuel receipt is not present, the fuel dispensed should be included in Total Fuel and used to determine the fleet MPG.

## IFTA Decal Accountability

You are responsible to account for all decals issued to you for a period of four years from the date of issue. The decals can be accounted for in any format available to you and accessible by the Motor Carrier Audit Unit during an audit. All IFTA decals are sequentially numbered, and you must record the decal serial number and which vehicle received the decal. During an IFTA audit, your decal accountability will be evaluated.



## IRP Record Keeping Requirements

### IRP Distance Records

You must keep distance records for all IRP apportioned trucks for both interstate and intrastate travel. Even if some or most of the trips did not leave Wisconsin, you must account for those miles. Additionally, any non-business related trips must be recorded. For example, if the driver takes the truck home at night or on the weekend, the mileage between the terminal/yard and home must be recorded.

Please be aware that dispatch routing software is not a suitable substitute for proper reporting!

**Paper Records:** Distance records produced by means other than a vehicle-tracking system require the following elements to be considered adequate:

- Beginning and ending dates of the trip to which the records pertain
- Origin and destination of the trip
- Route of travel
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip
- Total distance of the trip
- Distance traveled in each jurisdiction
- Vehicle identification number (VIN) or unit number

**GPS Records:** Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS) require the following elements to be considered adequate:

- Original GPS or other location data for the vehicle to which the records pertain
- Date and time of each GPS or other system reading
- Location of each GPS or other system reading
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain
- Calculated distance between each GPS or system reading
- Route of travel
- Distance traveled in each jurisdiction
- Vehicle identification number (VIN) of unit number
- Company name

A simple rule of thumb for checking your records is:

**Elapsed Odometer Miles = Total Miles Reported = Sum of Jurisdictional Miles**



## Distance Reporting Summaries

Monthly summaries of your fleet's reported operations must include the distance traveled by each qualified motor vehicle in total and by jurisdiction.

Quarterly summaries of your fleet's reported operations must include the total distance traveled and the total distance traveled in each jurisdiction during the calendar quarter.

Wisconsin mileage and fuel summary forms:

 [Monthly Vehicle Mileage and Fuel Summary MV2688](#)

 [Monthly Fleet Vehicle Mileage and Fuel Summary MV2693](#)

## Unified Carrier Registration

You must maintain a list of all your commercial motor vehicles, and those records must be adequate to substantiate the information you reported during registration. You may use UCR forms 1 and 2 or other methods available to you and accessible to the department to satisfy this requirement. UCR requires registration for any CMVs that conduct interstate or international travel or haul products or passengers as part of interstate commerce. Your list of vehicles must highlight and subtract your intrastate CMVs (those that do not travel outside of Wisconsin or haul products or passengers as part of interstate commerce) from your registration. This is the four-step process for counting vehicles to determine the proper UCR bracket:

1. Determine how many vehicles you own or operate (including intrastate vehicles).
2. Determine how many owned or operated vehicles are commercial motor vehicles (including intrastate vehicles).
3. Determine the relevant time period of the vehicle count for all vehicles (including intrastate vehicles).
4. Exercising (or not) certain options to add or subtract vehicles from the number of commercial motor vehicles owned or operated.

 [UCR Form 1](#)

 [UCR Form 2](#)

Additional information regarding UCR can be found in the UCR Handbook below.

 [UCR Handbook](#)



## 8 Audits

As a base jurisdiction for the IFTA, IRP and UCR, the Motor Carrier Audit Unit is required to audit carriers on behalf of Wisconsin and all member jurisdictions. Audits are conducted to ensure compliance with the requirements of the IFTA, IRP and UCR as well as corresponding state statutes and administrative code. The audit verifies the accuracy of what you have reported, and it is important for you to record and retain the required information as summaries alone are not acceptable for audit purposes. Assessments or refunds are issued based on the audit findings and the program requirements for acceptable records. If an auditor finds that you did not provide records, have not kept records or the records provided were inadequate, the Motor Carrier Audit Unit may assess certain penalties.

### IFTA and IRP Audits

#### Audit Selection and Carrier Notification

Most Wisconsin carriers selected for IFTA and /or IRP audits are selected on a random basis. In other cases, carriers are referred for audit based upon issues detected during the normal fuel tax or registration reporting process or by other methods. When selected for an audit, the assigned auditor prepares and mails written notification to the carrier's mailing address on record. We do not email or call carriers to notify you of an audit. Included with the audit notification is Form MV2684 Wisconsin IFTA and IRP Pre-Audit Questionnaire. You will need to complete the questionnaire and return it to the Motor Carrier Audit Unit within 30 calendar days. The Pre-Audit Questionnaire is available from the WisDOT website if you wish to fill it in electronically. If you are unsure of what is being asked or are unclear of the requirements, please contact the auditor assigned to your audit.



[MV2684 - Wisconsin IFTA and IRP Pre-Audit Questionnaire](#)

#### Conducting an Audit

Motor Carrier auditors conduct audits of Wisconsin registered carriers. Audits are normally done by the auditor sampling a specific portion of your fleet over specific quarters or months to determine the accuracy of your reporting system. When determining which periods to audit, the auditor will look for those periods that are representative of your company's normal operations.

Audits are generally conducted at the auditor's office in Madison, but there is no requirement for you to travel. For in-house audits, you will be required to mail, ship or deliver certain requested records to the Hill Farms State Office Building in Madison. However, your auditor may elect to travel to you to conduct the audit. The location of the audit will be discussed during the opening conference with your auditor. If you are contracted with a compliance or permit service, they may represent you during an audit.

**Note:** The auditor is not your accountant or bookkeeper. If your records arrive disorganized, you will be asked to fix any issues prior to the auditor continuing the audit.



## Conducting an Audit *continued*

The burden of proof is on you, the carrier, to provide adequate records that support what you have reported. Audits are completed by reviewing the reports you filed and the information that you provide. The auditor will explain the audit methodology to you and confirm the specific records that will be needed for the audit during the opening conference call. Please take the time to ask questions and understand how the auditor will be auditing your fleet during this conference. Open and complete communications between the auditor and the carrier is key to conducting the audit.

### Audit Costs

Wisconsin does not charge you to conduct an audit unless the records are kept outside of Wisconsin and the auditor must travel to that location to conduct the audit. In that case, you are required to reimburse the Motor Carrier Audit Unit for actual and necessary expenses, plus the auditor's wages. Actual and necessary expenses include the following: travel expenses, meal expenses, lodging expenses, telephone expenses, copying and data processing expenses.

Carriers are responsible for any costs in providing requested records to the auditor. You may mail, ship or drop off your records. If mailing or shipping, it is highly recommended that you request a tracking code. When the audit is completed, the auditor will mail your records back at no cost to you, or you may elect to come to the office and pick them up.

Carriers with audits that are granted a redetermination may be charged an hourly rate plus other expenses to conduct the redetermination of the audit. These fees will be explained to you by your auditor after the request for redetermination is approved.

### Inadequate Records Penalties

If your records are found to be inadequate by the auditor, certain penalties will be assessed to you.

#### IFTA Inadequate Records Penalties:

Adjust your reported fleet MPG to 4.00

**OR**

Reduce your reported fleet MPG by 20 percent

#### IRP Inadequate Records Penalties:

- First time audit with inadequate records results in an **additional 20% assessment** to the apportioned fees you paid during the registration year(s) audited
- Second time audit with inadequate records results in an **additional 50% assessment** to the apportioned fees you paid during the registration year(s) audited
- Third (and subsequent) time audit with inadequate records results in an **additional 100% assessment** to the apportioned fees you paid during the registration year(s) audited





## **Audit Results and the Appeals Process**

After the auditor finalizes the audit report and the audit supervisor reviews the report, the auditor will contact you to conduct a closing conference where he/she will share the findings, recommendations and your rights to appeal the findings. Before the closing conference is done, please make sure you fully understand what is required of you, the recommendations for improvement and your options if you plan to appeal.

A copy of the results will be mailed to you, and you may request electronic copies be sent to you or your representatives. The cover letter will detail what you owe or what you will be refunded along with the date the audit becomes final. On the back side of the cover letter, the appeals process is provided for your consideration. The remainder of the results are the written report of what the auditor found during the audit. Also included are recommendations for improving your record keeping system and the jurisdictional audit breakout report.

Concurrently, the audit results are also sent to all member jurisdictions through the IFTA and/or IRP Clearinghouse. They have the right to request re-examination of the audit. You will be notified within 60 days should a jurisdiction request this action.

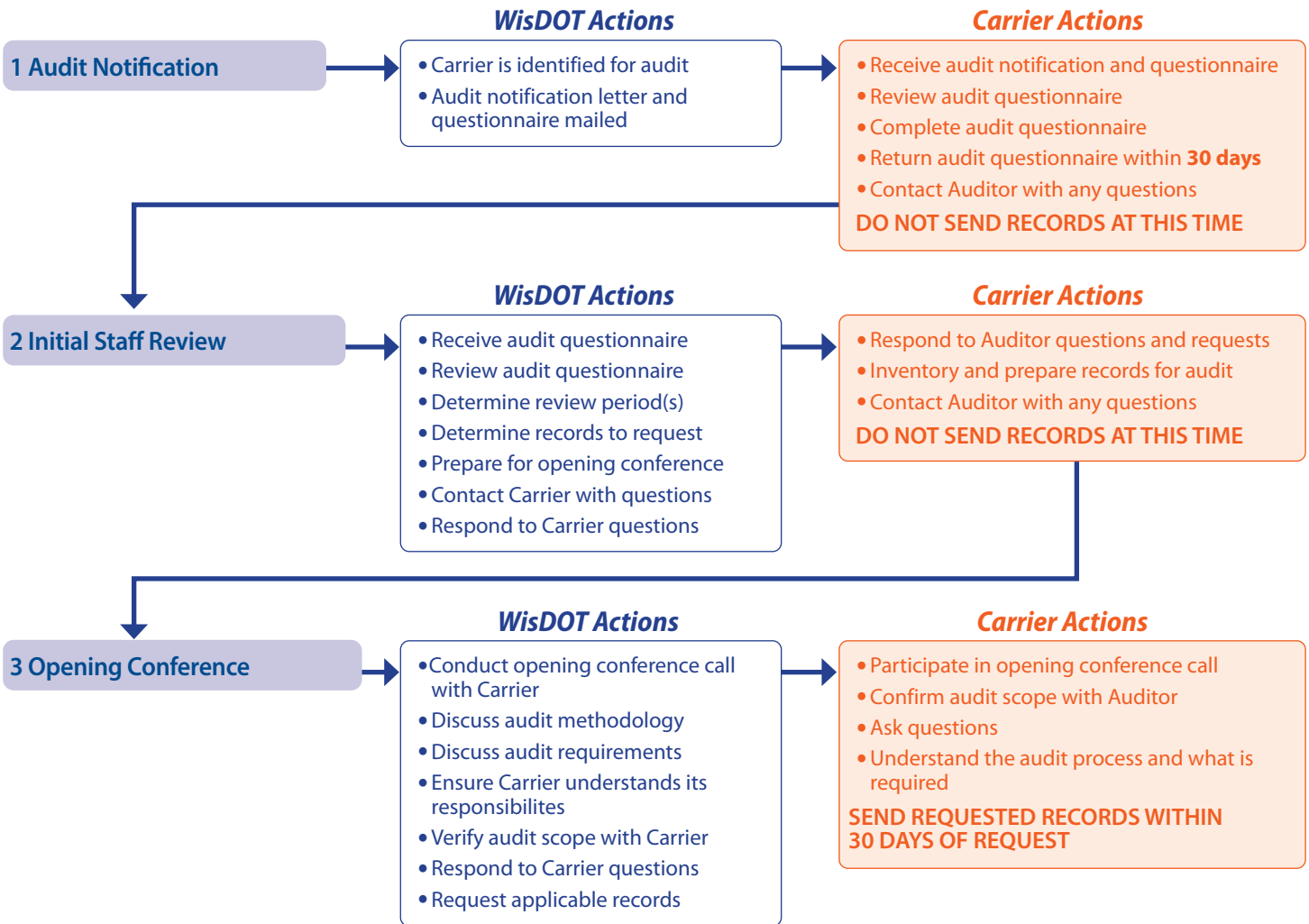
You have 30 calendar days to pay the assessment or request a redetermination of the audit. If you do not pay the assessment or request a redetermination of the audit by the date specified on the audit cover letter, you waive all rights for further appeal and the full assessment amount is due.

**Note:** Any fuel tax assessment continues to accrue interest charges until paid in full.

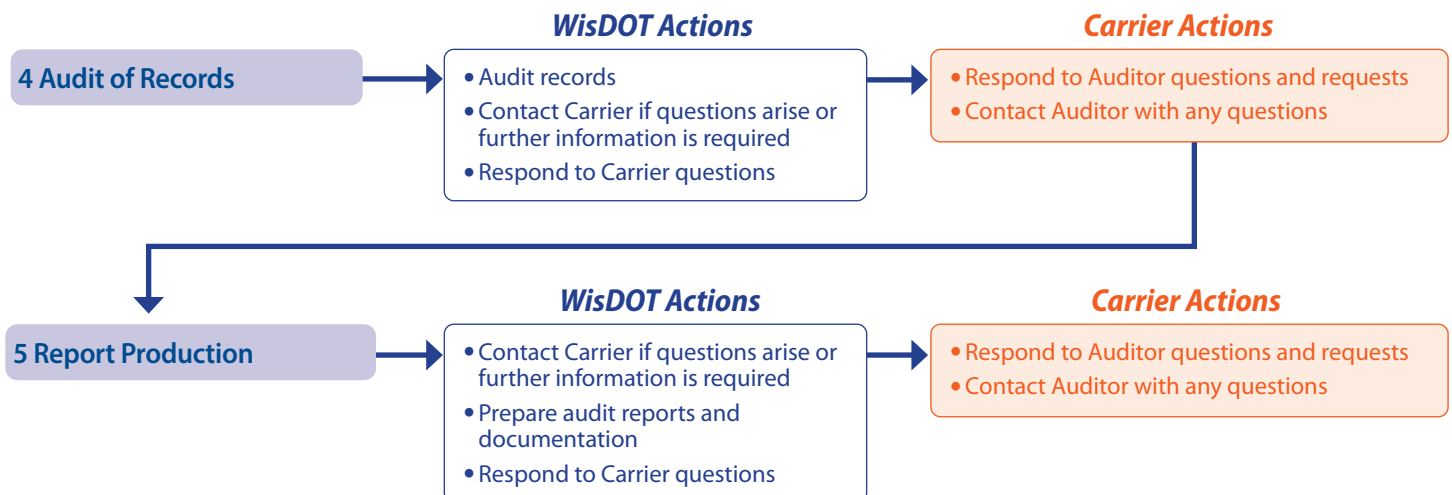
# The Three Phases of the IFTA and IRP Audit Process:

## NOTIFICATION, REVIEW AND COMPLETION

### PHASE 1: NOTIFICATION

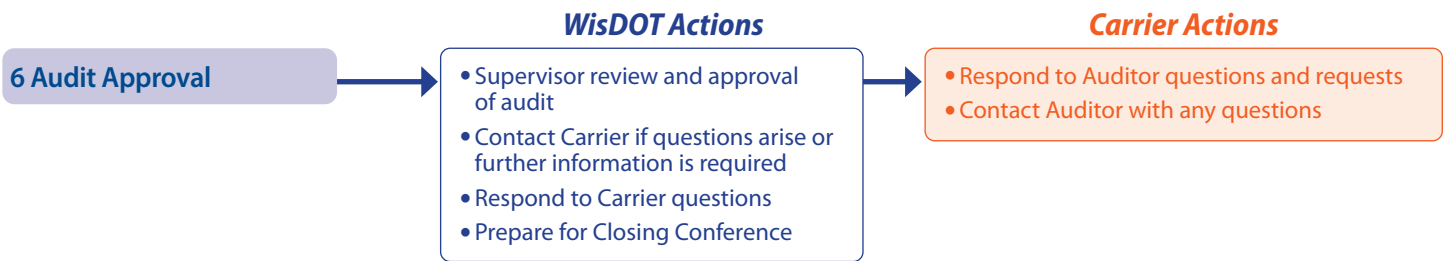


### PHASE 2: REVIEW

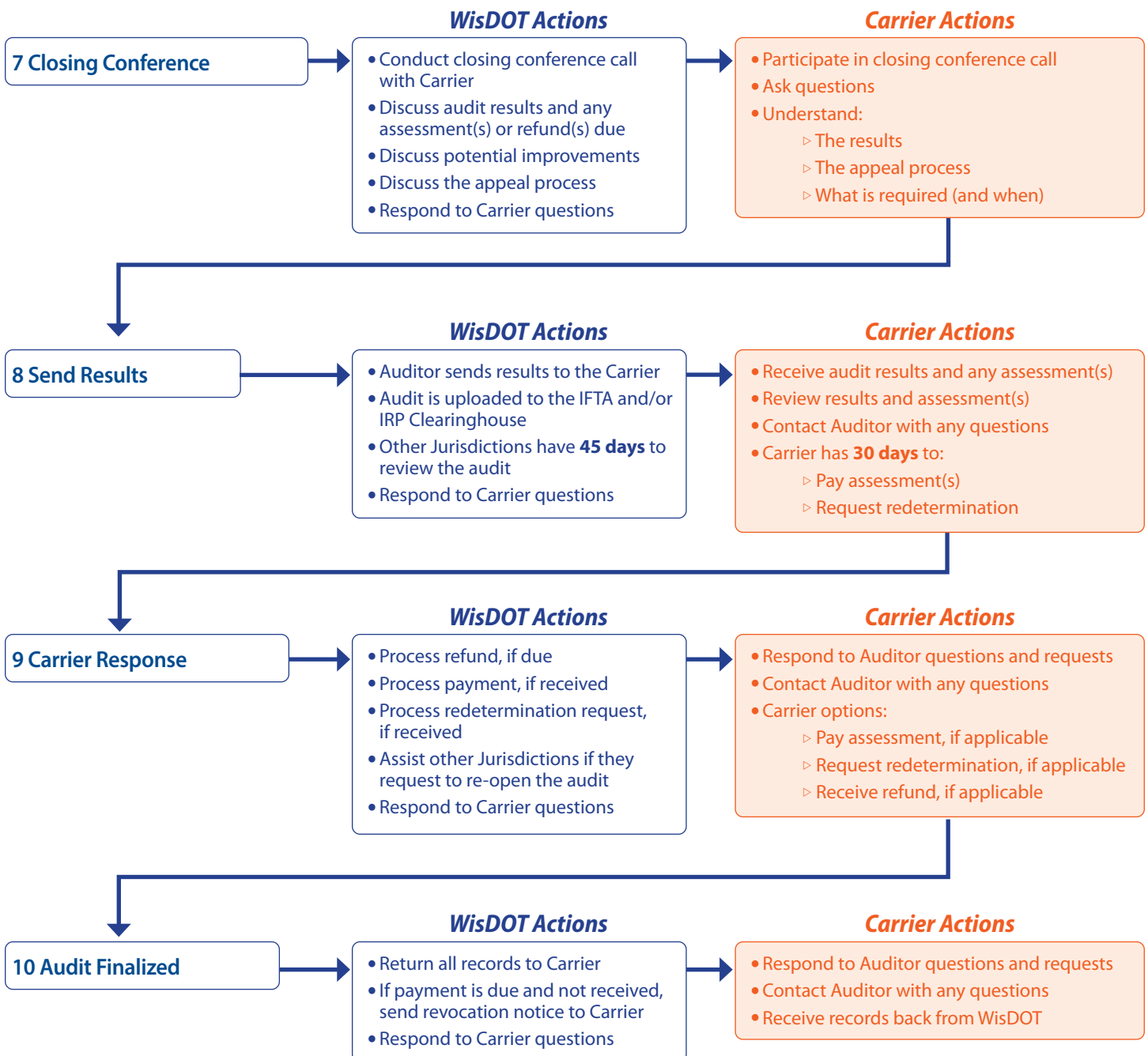


PHASE 2: REVIEW continues next page

## PHASE 2: REVIEW (Continued)



## PHASE 3: COMPLETION





## **Actions to Collect Tax, Fees and Penalties**

If you are issued an audit assessment, you have 30 days to pay any assessment or request an appeal. Should you not pay the assessment or request an appeal within the time specified in the audit results, we will make initial efforts to contact you to resolve the issue. If this effort fails, your operating credentials will be revoked, and title holds will be placed on vehicles and trailers associated with the company and the officers of the company. This includes all personal vehicles such as automobiles, RVs and motorcycles.

State law mandates that the WisDOT refer any uncollected debt to the Wisconsin Department of Revenue (DOR) for collections efforts. You will be notified by mail if your debt is referred to the DOR. Collections efforts by the DOR include (but are not limited to) the following:

- Interception of your Wisconsin tax refunds
- Attachment of wages or other compensation being paid to you
- Garnishment, seizure or levy against your property, including bank accounts and Individual Retirement Accounts (IRA)
- Filing a delinquent tax warrant with the Clerk of Courts in the county in which you reside and/or own property (this warrant will act as judgement and lien on any real and personal property that you own and may affect your credit rating)
- A delinquent collection fee of 15% of the unpaid balance or \$35.00, whichever is greater, will be added to your account

Once a debt is referred to the DOR, the Motor Carrier Audit Unit is no longer allowed to work with you on satisfying the debt.



## Unified Carrier Registration Audits

### Audit Process

The UCR Agreement requires that Wisconsin conduct an audit of UCR registrations annually. The purpose of the UCR audit is to determine if carriers have properly registered for UCR and paid the appropriate fee. This process is much different and separate from fuel tax and registration audits, and it is much less intensive for the carrier. The audits are conducted automatically and without notification to the carrier. Audits for UCR are based on which fee bracket the carrier is registered under.

Number of Vehicles
1001 or more vehicles
101 to 1000 vehicles
21 to 100 vehicles
6 to 20 vehicles
3 to 5 vehicles
0 to 2 vehicles

Each spring, the Motor Carrier Audit Unit reviews carrier registration records to determine which carriers to audit. Once the list has been created, research is conducted to determine if the number of commercial vehicles you have registered for UCR and the number of commercial vehicles that you have deducted from your registration is correct. This is done using automated systems in the office. You will only be contacted if we see a potential issue with your registration. Records requests will be mailed to you. The Motor Carrier Audit Unit does not email or call you to request records for audit. You will have 30 days to provide the requested records. If you are contracted with a compliance or permit service, they may represent you during the audit.

If it is determined during the audit that you have improperly calculated the correct fee bracket, we will mail notification of an additional payment required along with an audit report to your mailing address on record. You will be asked to pay the difference in fee brackets. If it is determined that no change is required because of the audit, we will mail you an audit report detailing what was found.

**Note:** If you do not pay the difference in the fee brackets assessed to you, we may not renew your IFTA and/or IRP credentials, and we may place title holds on all vehicles and trailers registered with the company and its officers. The debt may also be referred to the Department of Revenue (DOR) for collections efforts.



### **Audit Costs**

WisDOT does not charge carriers to conduct UCR audits. Carriers are responsible for any costs in providing requested records to the auditor. You may mail, ship or drop off your records. If mailing or shipping, it is highly recommended you request a tracking code. When the audit is completed, the auditor will mail your records back at no cost to you.

### **Audit Appeals Process**

After the auditor finalizes the audit report and the audit supervisor reviews the report, the auditor will contact you to conduct a closing conference where he/she will share the findings, recommendations and your rights to appeal the findings. Before the closing conference is done, please make sure you fully understand what is required of you, the recommendations for improvement and your options if you plan to appeal.

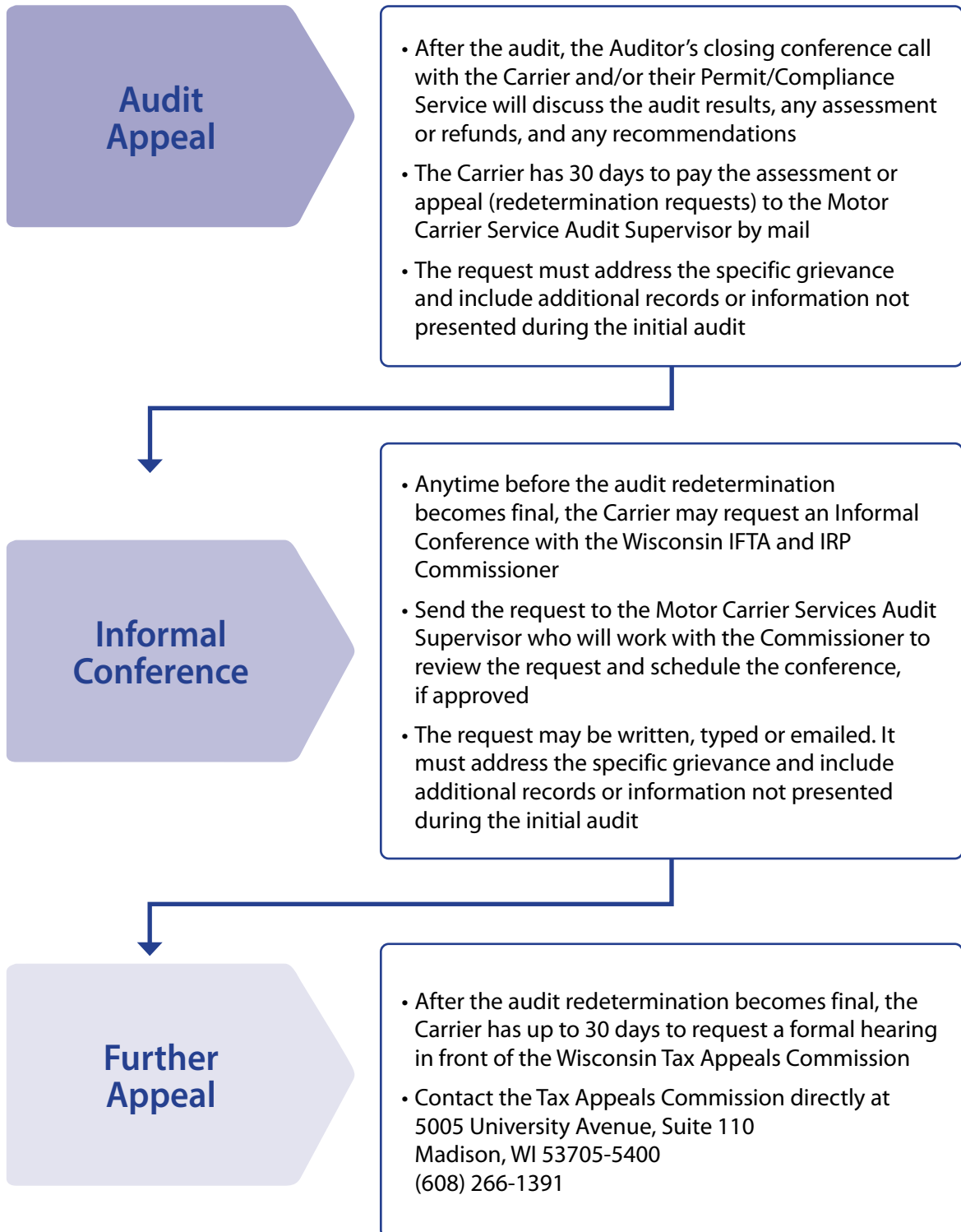
A copy of the results will be mailed to you, and you may request electronic copies be sent to you or your representatives. The cover letter will detail what you owe along with the date the audit becomes final. On the back side of the cover letter, the appeals process is provided for your consideration.

You have 30 calendar days to pay the assessment or request a redetermination of the audit. If you do not pay the assessment or request a redetermination of the audit by the date specified on the audit cover letter, you waive all rights for further appeal and the full assessment amount is due.



# Wisconsin Motor Carriers Fuel Tax and Registration Audit Appeals Process

Further information can be found at: [https://docs.legis.wisconsin.gov/code/admin\\_code/trans/152/III/14](https://docs.legis.wisconsin.gov/code/admin_code/trans/152/III/14)



# Fuel Tax and Registration **Audit Redetermination Request Process**

## Carrier Request

- Auditor conducts closing conference call with Carrier and sends audit results
- Carrier receives and reviews audit results
- Carrier determines a grievance with the audit results
- Carrier discovers additional records or information not presented to the Auditor during the audit
- Carrier submits a written redetermination request to the Motor Carrier Services Audit Supervisor
- Request must detail the specific grievance and/or what additional records or information they plan to present that was not previously reviewed
- Contact your Auditor or the Motor Carrier Audit Unit at (608) 264-7239 for additional information

## Supervisor Review

- Motor Carrier Services Audit Supervisor receives and reviews request
  - Audit Supervisor determines validity of request
  - If denied, the Audit Supervisor mails and emails a written response detailing the denial
  - If approved, the Audit Supervisor directs the Auditor to contact the Carrier and re-open the audit
- Note:** Additional fees may be charged for the Auditor's expenses in conducting the redetermination

## Audit Re-Opens

- Auditor contacts Carrier regarding the information needed, the timeline and answers questions
- Auditor re-opens the audit
- Carrier sends additional information or records
- Auditor receives the additional information or records
- Auditor completes the audit redetermination
- Audit Supervisor approves audit redetermination

## Redetermination Complete

- Auditor conducts redetermination closing conference call with Carrier and sends results
  - Carrier receives and reviews audit redetermination results
  - Carrier has 30 days to pay any assessment or they may appeal the results again
- Note:** Interest continues to accrue for all IFTA audit assessments until paid in full



## 9 □ Quick Links

### **CDL Information**

Visit [wisconsin.gov](http://wisconsin.gov) and search "CDL"

Detailed information on what types of CDLs there are and what is needed to obtain one.

### **Credential Information**

Visit [wisconsin.gov](http://wisconsin.gov) and search "MC Credentials"

Links to interstate and intrastate applications and what is needed to obtain them. This also includes links to federal transportation websites.

### **Enforcement**

Visit [wisconsin.gov](http://wisconsin.gov) and search "MC Enforcement"

Information on enforcement, the Motor Carrier Safety Assistance Program and the Code of Federal Regulations.

### **eNotify**

Visit [wisconsin.gov](http://wisconsin.gov) and search "eNotify"

Receive email renewal notices on CDL licenses, HazMAT endorsements and more.

### **Fed Med Information**

Visit [wisconsin.gov](http://wisconsin.gov) and search "Fed Med"

Information on selecting your tier of operation and whether you will be required to provide a copy of your Fed Med card.

### **FMCSA**

Visit [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

The official website for the Federal Motor Carrier Safety Administration.

### **Fees**

Visit [wisconsin.gov](http://wisconsin.gov) and search "Motor Carrier Fees"

Fee information for various IRP, IFTA and other Motor Carrier related applications including permits. Some fees are not calculated until processed.

### **Forms and Publications**

Visit [wisconsin.gov](http://wisconsin.gov) and search "MC Forms"

A list of Motor Carrier forms to sign up for and maintain your IRP and IFTA accounts, pay IFTA taxes, and register for intrastate authority.

### **Heavy Vehicle Use Tax (HVUT Form 2290)**

Visit [www.irs.gov](http://www.irs.gov) and search "Form 2290"

Information from the IRS on filing and paying for IRS form 2290.

### **IFTA Agreement**

Visit [wisconsin.gov](http://wisconsin.gov) and click on "Manuals"

The agreement to promote and encourage the fullest and most efficient possible use of the highway system by making uniform the administration of motor fuels use taxation laws with respect to motor vehicles operated in multiple member jurisdictions.



## Quick Links *continued*

### **IFTA Inc.**

Visit [iftach.org](http://iftach.org)

The official website for the International Fuel Tax Agreement.

### **IFTA Wisconsin Home Page**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "IFTA"

Information regarding the International Fuel Tax Agreement and filing IFTA quarterly reports with Wisconsin.

### **Insurance Requirements**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "Carrier Insurance"

Information on insurance amounts for intrastate and interstate carriers.

### **IRP Online**

Visit [irponline.org](http://irponline.org)

The official website for the International Registration Plan.

### **IRP Plan**

Visit [irponline.org](http://irponline.org) and click on "Publications"

The registration reciprocity agreement among 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.

### **IRP Wisconsin Home Page**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "IRP"

Information on the International Registration Plan and applicable forms.

### **Local Authorities - LC and PC**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "LC"

Information on intrastate hauling of goods or passengers, and obtaining local authority to haul within Wisconsin.

### **Online Access Information**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "WisCRS"

Information on how to register for 24/7 access to your IRP and IFTA accounts.

### **Reinstating IRP and IFTA Accounts Online**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "Past Due"

Information on how to reinstate your IRP and IFTA accounts online, 24/7.



## Quick Links *continued*

### **Record Keeping Information for IFTA/IRP**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "MC Audit"

### **SAFER**

Visit [safer.fmcsa.dot.gov](http://safer.fmcsa.dot.gov)

Information regarding USDOT and MC Numbers.

### **UCR Handbook**

Visit [ucrplan.org](http://ucrplan.org) and click on "Guidance Documents"

Information regarding Unified Carrier Registration.

### **UCR Online (New)**

Visit [ucrplan.org](http://ucrplan.org)

The official website for Unified Carrier Registration.

### **Unladen and 72 Hour Trip Permits**

Visit [ucrplan.org](http://ucrplan.org) and search "72 hour"

Information on obtaining temporary permits for travel within Wisconsin.

### **Updating USDOT and MC Numbers Online**

Visit [fmcsa.dot.gov](http://fmcsa.dot.gov) and search "update authority"

Information on how to do name changes and other USDOT number updates, including the biennial update.

### **Weight and Fee Chart**

Visit [wisconsindot.gov](http://wisconsindot.gov) and search "BVS 507"

Wisconsin weight categories and accompanying fees.

### **Wisconsin Motor Carriers and Trucking Home Page**

Visit [wisconsindot.gov/trucking](http://wisconsindot.gov/trucking)

The official website for information regarding Wisconsin Motor Carrier operations, interstate and intrastate hauling, enforcement, form and publications, and oversize permits.

### **YouTube Motor Carrier Playlist**

Visit [youtube.com](http://youtube.com) and search "WisDOT Motor"

Step by step videos including how to process your IFTA and IRP Renewals online, filing your IFTA quarterly tax returns online, record-keeping, and obtaining online access to your IFTA and IRP accounts.



## Quick Contacts

### Department of Agriculture, Trade and Consumer Protection (DATCP) - Division of Animal Health

2811 Agriculture Drive  
PO Box 8911  
Madison, WI 53708-8911  
(608) 224-4889  
[www.datcp.wi.gov](http://www.datcp.wi.gov) and select "Licenses/Permits – Truckers, Dealers and Markets"

### Department of Financial Institutions

4822 Madison Yards Way  
North Tower, 4th Floor  
Madison, WI 53705  
(608) 261-9555  
[wdfi.org](http://wdfi.org)

### Department of Revenue (DOR)

2135 Rimrock Road  
Madison, WI 53713  
(608) 266-2486  
[revenue.wi.gov](http://revenue.wi.gov)

### FMCSA - Federal Motor Carrier Safety Administration

1200 New Jersey Avenue SE, MC-RS  
Washington, DC 20590  
1-800-832-5660  
OR  
**1 Point Place**  
Suite 101  
Madison, WI 53719-2809  
(608) 662-2010  
[fmcsa.dot.gov](http://fmcsa.dot.gov)

### IRS - Internal Revenue Service

PO Box 804525  
Cincinnati, OH 45280-4525  
1-800-829-1040  
[irs.gov/efile](http://irs.gov/efile)

### Motor Carrier Registration Unit

PO Box 7955  
Madison, WI 53707  
(608) 266-9900  
[irp-ifta@dot.wi.gov](mailto:irp-ifta@dot.wi.gov)

### Motor Carrier Audit Unit

PO Box 7955  
Madison, WI 53707  
(608) 264-7239 (Audit Supervisor)  
[dotiftaandirpaudits@dot.wi.gov](mailto:dotiftaandirpaudits@dot.wi.gov)

### Motor Carrier Enforcement Information System (MCEIS)

(608) 267-9762

### Wisconsin State Patrol Hotline

(844) 847-1234