

Motor Vehicle Services
 Wyoming Department of Transportation
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<http://www.dot.state.wy.us>

WYDOT
 Motor Vehicle Services

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We're on the Web!
 See us at:
www.dot.state.wy.us

Fuel Tax Rates
 Current tax rates can be found on the IFTA website at:
www.IFTACH.org

Are you using CCOWS?

We have had great success in the past year or so getting many of you on-line with our Commercial Carriers of Wyoming System (better known as CCOWS). As a matter of fact, **86%** of Wyoming carriers filed their IFTA tax returns online in the 3rd quarter – GOOD WORK!

For those of you who have not tried CCOWS, we want to encourage you to do so. We can hold your hand as you walk through transactions for the first time. We truly believe you will be amazed at how easy it is to navigate. We have some basic tutorials on the WYDOT web page under IFTA in the Trucking/Commercial vehicles section:

http://www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html

As a reminder, the CCOWS system can be used for a number of things for both IFTA and IRP. You can do account inquiries, supplement inquiries, you can order more IFTA stickers, you can renew both IFTA and IRP, you can add vehicles to IRP fleets, delete vehicles, order replacement cab cards and other credentials, make online payments and much more.

Call us if you want to try or need help with anything! You will be glad that you did.

Does your Electronic Logging Device (ELD) work for an IFTA or IRP audit?

Electronic Logging Devices are **not created equal**. They may work for FMCSA, but **not for IFTA and IRP**. Please verify that your ELD records will work if you are audited by IFTA or IRP.

ELD's were designed to comply with FMCSA's criteria to accurately record a driver's driving time for hours of service compliance. IRP and IFTA allow the use of ELD's to document vehicle distance, as long as the data is kept for the required 4 years (IFTA) and 6.5 years (IRP) and as long as various other requirements are met. There is a chart on the IRP website that shows the key differences and similarities between and ELD and a compliant IFTA/IRP electronic records device.

Please double check the chart and make sure your ELD will work for both FMCSA and IFTA/IRP audits.

Don't get burned in an audit. Make sure your ELD has all the requirements for IFTA and IRP.

https://cdn.ymaws.com/www.irponline.org/resource/resmgr/about_irp/eld_5_23_17.pdf

**Port of Entry
Contacts
Trip Permits/Oversize
Clearance**

| | |
|------------------|--------------|
| Alpine | 307-654-7569 |
| Casper | 307-265-3532 |
| Cheyenne (I-80) | 307-777-4894 |
| Cheyenne (I-25) | 307-777-4896 |
| Cheyenne (US-85) | 307-777-4895 |
| Evanston | 307-789-3538 |
| Frannie | 307-664-2389 |
| Gillette | 307-682-4030 |
| Kemmerer | 307-877-4229 |
| Laramie | 307-745-2200 |
| Lusk | 307-334-3814 |
| Sheridan | 307-674-2350 |
| Sundance | 307-283-1616 |
| Torrington | 307-532-2519 |

REMEMBER

For information related to
IRP, please go to:

<http://www.irponline.org/>

For information related to
IFTA including current
tax rates, please go to:

<http://www.iftach.org/>

**Know who needs
2290's.**

1-866-699-4096

www.IRS.gov/truckers

DID YOU FILE YOURS?

**When do I need a new US DOT number or
a new EIN?**

According to the FMCSA, for a sole proprietor changing to a partnership, LLC or corporation, a new USDOT number will be required because the legal person/entity has changed. This is also the case when a partnership changes to a corporation.

For corporations, partnerships, and other business organizations, the UDOT number will remain the same when there is a change in company officials, address or other demographic information, and the corporation, partnership, or other business organization will continue operations as the same legal person or entity. In case of a change in demographic information, the motor carrier is required to file an updated Form MCS-150 within 30 days of the change.

According to the IRS, sole proprietors must obtain a new EIN if you are subject to a bankruptcy proceeding, you incorporate, you take in partners or you purchase an existing business that you operate as a sole proprietorship.

Corporations will be required to obtain a new EIN if the corporation receives a new charter from the Secretary of State, you are a subsidiary of a corporation using the parent's EIN or you become a subsidiary of a corporation, you change to a partnership or sole proprietorship or a new corporation is created after a statutory merger.

Partnerships will be required to obtain a new EIN if you incorporate, your partnership is taken over by one of the partners and becomes a proprietorship, or you end an old partnership and begin a new one.

An LLC is an entity created by state statute. The IRS did not create a new tax classification for the LLC when it was created by the states. The IRS uses the tax entity classification it has always had for business taxpayers: corporation, partnership, or disregarded as an entity separate from its owner, referred to as a "disregarded entity." If an LLC is owned by an individual, the IRS treats it as a sole proprietor. If the "disregarded entity" is owned by any other entity, it is treated as a branch or division of its owner.

If you have any questions regarding this information, you should contact the FMCSA and/or the IRS to determine whether or not you need a new USDOT or EIN.

We apologize.....

We wanted to let you know that we are sorry for the confusion we created when we emailed the wrong batch of IFTA renewals out before correcting our error and sending the right ones. We know it created confusion and we apologize.

We continue to learn more about the CCOWS system every day and we learn from our mistakes but wanted to let you know that we understand how that confused people. Bear with us....and thank you for your patience.