

GENERAL INFORMATION

Two numbered decals will be issued for each qualified motor vehicle. One decal must be placed on the lower rear exterior of the passenger side cab door and the matching decal must be placed on the lower rear exterior of the driver side cab door for each vehicle.

QUALIFIED MOTOR VEHICLES SUBJECT TO THE CONNECTICUT MOTOR CARRIER ROAD TAX ARE THOSE THAT ARE USED, DESIGNED, OR MAINTAINED FOR TRANSPORTATION OF PERSONS OR PROPERTY AND:

1. Have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Have three or more axles regardless of weight; or
3. Are used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.

The term *qualified motor vehicle* does not include recreational vehicles.

INSTRUCTIONS

- (1) CHANGE OF OWNERSHIP: If there has been a change of ownership such as a new partner, incorporation, etc., you must apply for a **NEW** Connecticut Tax Registration Number (use form, REG 3-MC).
- (2) The taxpayer's address on this form (REG 3-MC) must be the only address for all mail regarding the Connecticut motor carrier road tax. This must include all divisions of your company. Do not use the mailing address of a tax preparer or a lessor of vehicles as a mailing address.
- (3) **You must complete Line 12 to show the extent of your operation.**
Check one of the boxes. This determines whether you must file a Quarterly Motor Carrier Road Tax Return or whether you are exempt and can file an annual affidavit (Form OR-140).

Connecticut only – Check box only if all vehicles bear valid Connecticut motor vehicle plates, operate solely within Connecticut and pay Connecticut motor fuels taxes on all fuel purchased. Complete and return the enclosed affidavit within the designated time in order to be exempt from filing quarterly returns.

Connecticut and elsewhere – If you check this box, you should apply for International Fuel Tax Agreement (IFTA) decals. Please call and request **FORM CT-IFTA-2**.

- (4) This application must be signed by owner, partner or corporate officer.
- (5) Failure to complete all items on this form may result in delay in processing the application.
- (6) Make your check payable to: COMMISSIONER OF REVENUE SERVICES.

Return the completed application, with payment in full to:

Department of Revenue Services
Registration Section
PO Box 2937
Hartford CT 06104-2937

If you have any questions regarding applications or registering your vehicle(s), please call the Department of Revenue Services, Registration Section, at 860-297-4870, Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m.