

## GEORGIA DEPARTMENT OF REVENUE

MOTOR VEHICLE DIVISION

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Lynnette T. Riley, Commissioner • Georgia Steele, Director

Opening an International Registration Plan (IRP) account requires Applicant/Registrant to select a <u>Base Jurisdiction</u>. There are **three (3) requirements** which must be met in order to select "Georgia" as base jurisdiction:

## Selection of Base Jurisdiction: Georgia

- 1. Applicant must demonstrate proof of an <u>Established Place of Business within Georgia</u>: physical structure located within Base Jurisdiction that is owned or leased by applicant or registrant.
- 2. IRP Account must have fleets which produce Georgia distance/miles.
- 3. Fleet records must be maintained or have ability to be made available within the State of Georgia.

## Acceptable Proof of a Georgia Established Place of Business (1 required):

- 1. Georgia Secretary of State Certificate of Organization.
- 2. Georgia Secretary of State Certificate of Incorporation.
- 3. Mortgage Statement listing business/individual name.
- 4. Occupational License listing business/individual name.
- 5. Business License listing business/individual name.
- 6. Property Tax Assessment from a Georgia County.
- 7. Certification of Zoning Compliance Certificate from a Georgia County.

Applicant's which do not have an Established Place of Business in any Jurisdiction <u>may</u> designate Georgia as base jurisdiction by demonstrating <u>Established Residence in Georgia</u> by providing any three (3) of the following nine (9) accepted proofs for demonstrating an Established Place of Residence:

## **Acceptable Proof of Georgia Residency (3 required):**

- 1. If an individual, Current and Valid Driver's License issued to applicant by the State of Georgia.
- 2. If a corporation, Proof of incorporation or proof of registration that entity is authorized to do business in Georgia.
- 3. If a corporation, proof owner of corporation is a legal, Georgia resident.
- 4. Proof applicant's Federal Income Tax return is filed from a Georgia address.
- 5. Proof applicant has paid personal Income Tax to Georgia.
- 6. Proof applicant has paid Real Estate Tax or personal Property Tax to Georgia.
- 7. Proof applicant receives Utility Bills in Georgia that are in either applicant or business's name.
- 8. Proof applicant has a vehicle titled in Georgia that is in either applicant or business's name.
- 9. Proof of other factors which "clearly" give evidence of legal residence in Georgia.

