



FMCSA Office of Information Management

Annual Report Form (Class I Motor Carriers of Passengers)

# Worksheet for Calculating Carrier Classification

## What is this about?

This is to help you determine your carrier classification, which affects the reporting requirements of Form MP-1.

## Carrier classification and reporting requirements

Motor carriers of passengers are classified based on their adjusted annual operating revenue. Carrier classification, in turn, determines what reports are required by FMCSA. We are providing the worksheet below for your convenience to help you calculate your carrier classification. If your classification has changed or is incorrect, please contact us. We will make any necessary adjustments and give you further instructions on any filing requirements.

Classification	Adjusted Annual Operating Revenue	Report Required by Law
Class I	\$5 million or greater	Form MP-1
Class II	Less than \$5 million	<b>None. Do not complete Form MP-1.</b>

## How to calculate your carrier classification

Upward and downward classification will be effective as of January 1 of the year immediately following the **third consecutive year** that your revenue qualifies. The steps in calculating your carrier classification are as follows:

1. Calculate your annual operating revenues. This is revenue from passenger motor carrier operations, including *interstate*, *intrastate*, and *local* service.
2. Multiply this figure by the revenue deflator. In Table 1, we have calculated the revenue deflator for you. The revenue deflator is the 1994 average producer price index of finished goods (PPI) divided by the revenue year's average PPI, as shown in Table 2. Table 3 is an example calculation: this carrier would be classified as Class I because of its 2013 revenue; if 2014 revenue was less than \$5 million, it would be reclassified as Class II in 2015.

*Table 1*

<b>Year</b>	<b>Annual Operating Revenue</b>	<b>× Revenue Deflator</b>	<b>= Adjusted Annual Operating Revenue</b>
2011	\$	0.87	\$
2012	\$	0.91	\$
2013	\$	0.88	\$

*Table 2*

<b>Year</b>	<b>Producer Price Index (PPI)</b>	<b>Revenue Deflator</b>
1994	125.5	1.00
2011	190.5	0.87
2012	194.2	0.91
2013	196.6	0.88

*Table 3*

<b>Year</b>	<b>Annual Operating Revenue</b>	<b>× Revenue Deflator</b>	<b>= Adjusted Annual Operating Revenue</b>
2011	\$5,795,000	0.87	\$5,041,650
2012	\$6,325,000	0.91	\$5,755,750
2013	\$6,655,000	0.88	\$5,856,400

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# FORM MP-1

CALENDAR/FISCAL YEAR: \_\_\_\_\_

<b>NAME OF MOTOR CARRIER:</b> _____	<b>MC NUMBER:</b> _____
<b>TRADE or DOING BUSINESS AS:</b> _____	<b>USDOT NUMBER:</b> _____
<b>ADDRESS: Street:</b> _____	<b>City:</b> _____
<b>State:</b> _____	<b>Zip Code:</b> _____ - _____
<b>TELEPHONE (include area code):</b> _____	

1. TYPE OF OPERATION based on major sources of revenue (check one):      *Regular route service*      *Charter service*

2. If respondent is a consolidated group, list and describe all entities making up the consolidation.

3. If a merger, consolidation, or change in the company or consolidated group occurred during the year, please describe.

(continued on next page)

	Respondent only	Consolidated
<b>4. Number of Passengers:</b>	(a) Intercity regular route	
	(b) Charter or special	
	(c) Local or commuter	
	(d) Total passengers	
<b>5. Revenue:</b>	(a) Intercity regular route	\$
	(b) Charter or special	\$
	(c) Local or commuter	\$
	(d) Express and other revenue	\$
	(e) Total operating revenue	\$
<b>6. Total Operating Expenses</b>	\$	\$
<b>7. Net Operating Income (Loss)</b>	\$	\$
<b>8. Other Income (Deductions)</b>	\$	\$
<b>9. Extraordinary Items, Net of Taxes</b>	\$	\$
<b>10. Total Provision for Income Taxes</b>	\$	\$
<b>11. Net Income (Loss)</b>	\$	\$
<b>12. Total Assets</b>	\$	\$
<b>13. Total Liabilities</b>	\$	\$
<b>14. Shareholders' Equity</b>	\$	\$
<b>15. Operating Ratio</b>		

**CERTIFICATION:** *I hereby certify that this report was prepared by me or under my supervision, that I have examined it, and that the items reported on the basis of my knowledge and belief are correctly shown.*

\_\_\_\_\_  
NAME (print or type)

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
STREET ADDRESS

\_\_\_\_\_  
CITY

\_\_\_\_\_  
STATE

\_\_\_\_\_  
ZIP CODE

\_\_\_\_\_  
TELEPHONE (include area code)

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**RETURN THE COMPLETED FORM TO:**

Department of Transportation  
Federal Motor Carrier Safety Administration  
Office of Registration and Safety Information (MC-RS)  
1200 New Jersey Avenue SE  
Washington, DC 20590

Phone: (800) 832-5660  
Fax: (202) 366-3477  
Web: [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)