



United States Department of Transportation
Federal Motor Carrier Safety Administration

FMCSA Office of Registration

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.

You may attach documents that contain the information listed in the forms, instead of filling in the forms.

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

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 2025 revenue; if 2024 revenue was less than \$5 million, it would be reclassified as Class II (Less than \$5 million in 2024), and would not be required to complete the Form MP-1.

Table 1

Year	Annual Operating Revenue (a)	Revenue Deflator (b)	Adjusted Annual Operating Revenue (c) = (a) × (b)
2025	\$	0.48	\$
2024	\$	0.49	\$
2023	\$	0.49	\$
2022	\$	0.50	\$

The formula for Adjusted Annual Operating Revenues is as follows: Current Year's Annual Operating Revenues (a) x Revenue Deflator (b) = Adjusted Annual Operating Revenues (c). The formula is provided in U.S. Code 49 CFR § 369.2 Classification of carriers-for-hire, non-exempt motor carriers of property, household goods carriers, and dual property carriers.

Table 2

Year	Producer Price Index (PPI) of Finished Goods	Revenue Deflator
1994	125.50	1.00
...
2025	262.78	0.48
2024	257.74	0.49
2023	254.53	0.49
2022	250.95	0.50

The formula for the Revenue Deflator is as follows: 1994 average producer price index of finished goods (PPI) divided by the revenue year's average PPI. For example, the monthly average PPI for 2025 is 262.78 divided by the 1994 PPI of 125.50. This is equal to the deflator value of 0.50. The formula is provided in U.S. Code 49 CFR § 369.2 (Classification of carriers-for-hire, non-exempt motor carriers of property, household goods carriers, and dual property carriers). PPI monthly values from 1994 and 2022 to 2025 are from Department of Labor, Producer Price Index by Commodity for Final Demand: Finished Goods (Source: <https://www.bls.gov/ppi>).

Table 3

Year	Annual Operating Revenue (a)	Revenue Deflator (b)	Adjusted Annual Operating Revenue (c) = (a) × (b)
2025	\$10,955,000.00	0.48	\$5,258,400.00
2024	\$9,955,000.00	0.49	\$4,877,950.00
2023	\$8,215,000.00	0.49	\$4,025,350.00

Please note, the expiration date as stated on this form relates to the process for renewing the Information Collection Request for this form with the Office of Management and Budget. This requirement to collect information as requested on this form does not expire. For questions, please contact the Office of Registration.

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2126-0031. Public reporting for this collection of information is estimated to be approximately 30 minutes per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Motor Carrier Safety Administration, MC-RRA, 1200 New Jersey Avenue, SE, Washington, D.C. 20590.



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FORM MP-1

CALENDAR/FISCAL YEAR: _____

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

In lieu of completing this form, I have attached a balance sheet and income statement that provides the information requested within the form. I will certify the accuracy of the form and attachment(s) on page 2.

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.

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

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
1200 New Jersey Avenue SE
Washington, DC 20590

Phone: (800) 832-5660
Web: www.fmcsa.dot.gov