**Section 1376.20 Classification of Carriers**

For the purpose of accounting and reporting regulations, common and contract carriers of property by motor vehicle subject to the Illinois Commerce Commission (Intrastate authority) are grouped into the following four classes:

a) Class I – Carriers having annual gross operating revenues (including interstate and intrastate) of $5 million or more from motor carrier operations.

b) Class II – Carriers having annual gross operating revenues (including interstate and intrastate) of $1 million, but less than $5 million, from motor carrier operations.

c) Class III – Carriers having annual gross operating revenues (including interstate and intrastate) of $100,000, but less than $1 million, from motor carrier operations.

d) Class IV – Carriers having annual gross operating revenues (including interstate and intrastate) of less than $100,000 from motor carrier operations.