

**NOTICE OF RECORD-KEEPING REQUIREMENTS FOR IFTA/IRP**

For more detailed information, please refer to the Motor Carrier Services Manual or our website:

**http://www.dmv.nebraska.gov** or you can call 402-471-4435 and ask for the audit division if you have questions or need further assistance.

IFTA and IRP licensees are required to keep accurate odometer or hubodometer readings on any type of mileage document (for example: trip sheet, Individual Vehicle Distance and Fuel Reports, calendar, etc.). *All records pertaining to IFTA must be kept for four years, including unused decals. All records pertaining to IRP must be kept for five years.* Only the activity generated by qualified motor vehicles is to be reported for IFTA and IRP.

**I. Miles (IFTA/IRP)**

You **must** maintain original **driver-prepared** mileage source documents on each vehicle for each trip and be recapped on monthly and quarterly fleet summaries. Driver-prepared source documents **must** include the following information:

- |   |   |
|---|---|
| A. Date of trip (Starting and Ending);                                | B. Trip origin and destination;           |
| C. Beginning and ending odometer or hubodometer readings of the trip; | E. The route of travel;                   |
| D. Total trip distance;   | G. Unit number or vehicle identification. |
| F. Distance by jurisdiction;  | I. Licensee's name.                       |
| H. Vehicle fleet number;  |   |

**NOTE:** Licensees using on-board recording devices or GPS for reporting purposes should refer to the IFTA & IRP manuals for requirements. Odometer readings are still required when using on-board recording devices.

**II. Fuel (IFTA Only)**

You **must** maintain complete original fuel source documents for each fuel type and for each vehicle, which must be recapped on monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately.

- A. Over-the-Road Fuel Purchases – *Tax-paid* fuel purchases must be supported by a receipt, invoice, credit card receipt, or an automated vendor-generated invoice or transaction listing. This includes any bulk fuel purchased from a 3<sup>rd</sup> party.
1. An *acceptable* fuel receipt or invoice **must** include:
 

a. Date of purchase;	b. Name and address of seller;
c. Number of gallons purchased;	d. Type of fuel purchased;
e. Price per gallon or liter;	f. The unit or plate number;
g. Licensee's name.	
- B. Bulk Storage Fuel – If tax-paid bulk fuel is maintained, you must retain delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank.
1. To receive tax paid credit, the following information must be maintained:
 

a. Date of withdrawal;	b. Number of gallons withdrawn;
c. Type of fuel;	d. The unit or plate number;
e. Purchase and inventory records to show that <u>tax was paid on all bulk withdrawals</u> ;	
f. Meter readings, inventory measurements, and monthly reconciliations.	

I have read and understand the above record-keeping requirements. I understand that failure to maintain the complete records as listed above and failure to provide those records for audit could result in disallowing all tax-paid fuel credit and reducing your MPG by 20% for IFTA. For IRP, an additional 20% fee assessment will be applied to all jurisdictions where fees were paid. Your IFTA and IRP privileges may also be cancelled if acceptable records are not kept.

**(This must be signed by a corporate officer or owner of the company and returned to our office).**

Name (please print): \_\_\_\_\_ Title \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_