

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

IFTA and IRP licensees are required to keep accurate odometer or hubodometer readings on any type of manual or electronic 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) – manual record-keeping system

You **must** maintain original **driver-prepared** mileage source documents on each vehicle for each trip, which must be summarized quarterly by unit and fleet. Driver-prepared source documents **must** include the following information:

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|---|---|
| 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;   | F. Distance by jurisdiction;              |
| F. Distance by jurisdiction;  | G. Unit number or vehicle identification. |
| H. Vehicle fleet number;  | I. Licensee's name.                       |

### II. Miles (IFTA/IRP) – electronic record-keeping system (GPS)

If you are using a vehicle-tracking system (GPS) to support your mileage activity you must be able to provide the following information from the system:

- A. Original GPS or location data for each vehicle;
- B. Date and time of each GPS reading;
- C. Location of each GPS reading (Latitude and Longitude)
- D. Beginning/ending odometer readings from the engine control module (ECM)
- E. Total miles
- F. Miles by jurisdiction
- G. Unit number

All of the raw data from the GPS system needs to be available for 5 years for IRP. If the system you are using does not retain your data for that period of time you need to make sure that you are downloading your information quarterly and retaining it as your backup. **This information needs to be provided to the department in Excel at time of audit.**

### III. Fuel (IFTA Only)

You **must** maintain complete original fuel source documents for each fuel type and for each vehicle, which must be summarized quarterly by unit and fleet. 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.

- 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 tax was paid on all bulk withdrawals;
  - f. Meter readings, inventory measurement, and quarterly reconciliations.