



Agreement to Maintain Records in Accordance With The International Fuel Tax Agreement

Every licensee shall maintain records to substantiate information reported on the quarterly tax report. The licensee shall maintain the records for a period of four (4) years from the due date of the report or filing date, whichever is later. The record must be made available to the Transportation Division for audit upon request. In the event the licensee fails to make acceptable records available for audit, the Transportation Division may make assessments and penalties for the period under the audit and may suspend or cancel license privileges.

Documents Required to Be Maintained

The following paragraphs briefly describe the documentation which is required. Detailed and specific record keeping information can be obtained by contacting the Transportation Division, IFTA section.

1. Each licensee shall maintain a complete record of all fuel purchased or received, including retail stock and bulk storage used to conduct business. The fuel and mileage records shall contain, but not be limited to:

A. Mileage accounting system:

1. Date of trip (starting and ending)
2. Trip origin and destination (city and state)
3. Route of travel
4. Beginning and ending odometer readings
5. Total trip miles
6. Distance by jurisdiction
7. Unit number or vehicle identification number

B. Fuel Receipts:

1. Over road purchases:
 - a. Seller's name and address printed on the receipt
 - b. Purchaser's name
 - c. Date of purchase
 - d. Number of gallons
 - e. Price per gallon
 - f. Total sales price
 - g. Unit number or vehicle identification number
2. Bulk Storage:
 - a. Purchase and inventory records to substantiate tax has been paid on all bulk withdrawals
 - b. Date of withdrawal
 - c. Number of gallons
 - d. Fuel type
 - e. Unit number or vehicle identification number
 - f. Monthly reconciliations

Mileage and fuel recorded on the driver's trip sheet or driver's log shall be summarized monthly by vehicle number, showing the total number of miles operated and fuel purchased in each jurisdiction. From the monthly summaries, the registrant shall prepare quarterly and yearly recaps showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable fuel reporting period.