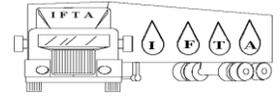


# IFTA RECORDS REQUIREMENTS



## MILEAGE RECORDS

Distance data on each individual vehicle for each trip should include:

- Date of trip (starting and ending);
- Trip origin (where you begin the trip) and destination (where you end the trip);
- Route of travel (which highway you travel);
- Beginning and ending odometer reading of the trip;
- Total trip miles;
- Miles by jurisdiction (odometer reading when crossing jurisdictional lines);
- Unit number or vehicle identification number;
- Vehicle fleet number (if applicable); and
- Company's Name.

## FUEL RECORDS

Receipt or invoice must include:

- Date of purchase;
- Seller's name and address;
- Number of gallons purchased;
- Fuel type;
- Price per gallon or total amount of sale;
- Unit number; and
- Purchaser's name.

Tax-paid bulk fuel purchase records shall include:

- Date of withdrawal;
- Number of gallons;
- Fuel type;
- Unit number; and
- Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

## GENERAL REMINDERS

- An IFTA Qualified Vehicle is one that a) travels in more than one IFTA jurisdiction; and b) weigh 26,000 pounds or more OR has three or more axles.
- A licensee's IFTA accounting system must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries.
- The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Receipts for retail fuel purchases must identify the vehicles by the plate or unit number or other licensee identifier.
- DO NOT estimate distance data or fuel purchases – the licensee must maintain records that support the tax return.
- Preserve the records that the quarterly tax return is based on for four years from the tax return due date or filing date, whichever is later.
- Use odometer readings recorded in the licensee's IFTA accounting system to confirm total miles were captured in your unit summaries. Subtract the beginning odometer reading (beginning of the quarter) from the ending odometer reading (end of the quarter) to determine total miles. Reconcile jurisdictional mileage to verify total miles were captured.

If you have questions about IFTA reporting requirements, please contact an IFTA Auditor at 501/569-4994.