



International Fuel Tax Agreement

RECORDKEEPING REQUIREMENTS

It is **your** responsibility to know your IFTA recordkeeping requirements!!!

<u>DISTANCE RECORDS</u>	
<p style="text-align: center;"><u>Manual System</u></p> <p>Produce distance records, i.e. <u>trip sheets</u>, that include distance data on each individual vehicle for each trip. Distance records shall contain the following elements:</p> <ul style="list-style-type: none"> • the beginning and ending dates of the trip • the origin and destination of the trip • the route of travel (which highway you travel) • the beginning and ending reading from the odometer • the total distance of the trip • the distance traveled in each jurisdiction during the trip • the vehicle unit number or VIN number 	<p style="text-align: center;"><u>Electronic System</u></p> <p>The vehicle-tracking system must produce distance records that include distance data on each individual vehicle for each trip. The vehicle-tracking system shall contain the following elements:</p> <ul style="list-style-type: none"> • the original GPS location data for the vehicle • the date and time of each system reading (at intervals sufficient to validate total distance in each jurisdiction) • the location of each system reading • the beginning and ending reading from the odometer • the calculated distance between each system reading • the route of travel (which highway you travel) • the total distance traveled by the vehicle • the distance traveled in each jurisdiction • the vehicle unit number or VIN number
<u>FUEL RECORDS</u>	
<p style="text-align: center;"><u>Over-the-Road Fuel Purchases</u></p> <p>The fuel receipt, invoice, or transaction listing must contain:</p> <ul style="list-style-type: none"> • the date of the fuel purchase • the name and address of the seller • the quantity of fuel purchased • the type of fuel purchased • the price per gallon or total price of the fuel purchased • the vehicle unit number or VIN number • the name of the purchaser of the fuel 	<p style="text-align: center;"><u>Bulk Fuel Purchases</u></p> <p>Retain the following records for bulk fuel tank(s):</p> <ul style="list-style-type: none"> • receipts for all deliveries • quarterly inventory reconciliations • the capacity of the tank(s) • bulk fuel withdrawal records <p>Bulk fuel withdrawal records <u>shall</u> contain:</p> <ul style="list-style-type: none"> • the bulk fuel tank(s) location • the date of the withdrawals • the quantity of fuel withdrawn • the type of fuel withdrawn • the vehicle unit number or VIN number

If you have questions about your IFTA requirements, please contact one of the following IFTA auditors:

Edwina Briggs-Smith 501-569-2347	Matthew Kirkpatrick 501-569-2574	Jesse Roberts 501-569-2940	Jasmine Spear 501-569-2005	Kevin White 501-569-2006
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Visit our website at <http://www.ardot.gov/divisions/internal-audit/motor-fuel-audit-section/> for a sample distance record, bulk fuel withdrawal and inventory reconciliation forms, and more.