

***P600 ELECTRONIC DATA RECORDING SYSTEMS**

***P610 ~~OPTIONAL USE FOR FUEL TAX REPORTING~~**

~~Electronic On-Board Recording devices (EOBR), vehicle tracking systems such as Global Positioning Satellite (GPS), or other electronic data recording systems may be used (at the option of the carrier) in lieu of, or in addition to, or to verify handwritten trip or electronically generated trip or fuel reports used for tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically generated trip reports.~~

~~Any device or electronic system used in conjunction with a device shall meet the requirements stated in this Section.~~

~~On-board recording or vehicle tracking devices may be used in conjunction with manual systems or in conjunction with computer systems.~~

~~When the computer system is designed to produce printed trip reports, vehicle and fleet summaries which show miles and kilometers by jurisdiction must also be prepared.~~

***P620 DEVICES USED WITH MANUAL SYSTEMS**

All recording devices must meet the requirements stated in IFTA Procedures Manual Section P640 and P660.

~~When the device is to be used alone, printed reports must be produced which replace handwritten trip reports. The printed trip reports shall be retained reproducible for audit. Vehicle and fleet summaries which show miles and kilometers by jurisdiction must then be prepared manually provided manually or via electronic files.~~

P630 DEVICES USED WITH COMPUTER SYSTEMS

The entire system must meet the requirements stated in IFTA Procedures Manual Sections P640, P650, and P660.

If the printed trip reports will not be retained for audit, the system must have the capability of producing, upon request, the reports indicated in IFTA Procedures Manual Section P640.

When the computer system is designed to produce printed trip reports, vehicle and fleet summaries which show miles and kilometers by jurisdiction must also be prepared.

P620 ADEQUACY OF ELECTRONIC RECORDS

The base Jurisdiction shall require the Records retained by a Licensee under P630 ~~40~~ to be adequate to enable the Base Jurisdiction to verify the distance *and/or fuel* reported on the Licensee's IFTA fuel tax filing return and to evaluate the accuracy of the Licensee's distance-accounting system.

Formatted: Strikethrough

Formatted: Font: Italic

Formatted: Font: Italic

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Strikethrough

Formatted: Strikethrough

Comment [D1]: Do we want to add authority for electronic fuel records also? This specifically addresses distance.

Formatted: Strikethrough

Formatted: Strikethrough

Comment [D2]: Move to P640

Formatted: Strikethrough

Formatted: Strikethrough

Comment [D3]: Move to P640

Formatted: Strikethrough

Formatted: Font: Italic

Provided a Licensee's Records meet ~~this criterion~~ the data collection and reporting requirements in P630, the Records may be produced through any means, and retained in any format or medium available to the Licensee as long as they are accessible and can be used by the auditing jurisdiction.

~~Records are required to allow the Base Jurisdiction the ability to verify the distances a Licensee has reported on its reports and to evaluate the accounting system.~~

~~If the Records provided are adequate as described above it does not matter how the Licensee has produced the Records or maintained them.~~ However, the Records must meet the two conditions for sufficiency and appropriateness; that is, there must be enough Records to substantially cover the operations of the Licensee and the Records must contain the kind of information an auditor needs in order to audit the Records for purposes of the IFTA. Records that do not contain all the data collection and/or reporting requirements, may be subject to alternative estimations as provided in A550. In addition, if Records are presented in a format or in a manner in which the Base Jurisdiction cannot audit them, they have not been "made available" as required.

*P640 P630 DATA COLLECTION AND REPORTING REQUIREMENTS

To obtain the information needed to verify fleet distance and to prepare the "Individual Vehicle Distance Record", the device must collect the following data on each trip.

.100 Required ~~Trip Data~~ Elements

- .005 ~~Date of Trip (starting and ending); the original (unedited) GPS electronic data elements point and the or other location data for the vehicle to which the Records pertain;~~
- .010 ~~Trip origin and destination (location code is acceptable); the date, time and location of each GPS or other system readings~~ system reading;
- .015 Routes of travel or latitude/longitude positions used in lieu thereof ~~(may be waived by base jurisdiction).~~ If latitude/longitude positions are used, they must be accompanied by the name of the nearest town, intersection or cross street. If latitude/longitude positions are used, jurisdiction crossing points must be calculated or identified;
- .020 Beginning and ending reading from odometer, or hubodometer, reading of the trip (may be waived by base jurisdiction); engine control module (ECM), or any similar device, per vehicle, for the period to which the Records pertain, but must not exceed a period greater than one (1) calendar month;
- .025 the calculated distance, in total and by jurisdiction, between each GPS or other system reading; if the reading generates more than 1 mile or kilometer. Reading generating less than one mile or kilometer may be omitted from the calculation but not removed from the original data.
- .030 data point readings are not to exceed 15 minutes in interval, unless ge-fencing or other means of capturing jurisdictional crossings are recorded.

Comment [dgn4]: This would be the Raw Data.

Comment [D5]: This needs to be reworded.

Formatted: Not Strikethrough

Comment [D6]: This is where we left off.

~~.025030.035~~ Total trip calculated and distance acquired from ~~.020~~distance; traveled by the vehicle;

~~.030035.040~~ Distance by traveled in each jurisdiction;

~~.035040.0345~~ Power unit number or vehicle identification number;

~~.040~~ Vehicle fleet number; and

~~.045~~ Registrant's name.

~~.200~~ **Optional Trip Data (may be included at the discretion of the base jurisdiction)**

~~.005~~ Driver ID or name; and

~~.010~~ Intermediate trip stops.

~~.2300~~ **Required Fuel Data**

For purposes of fuel tax reporting, the device must collect the following data:

.005 Date of purchase;

.010 Seller's name and address (vendor code acceptable if listing available);

.015 Number of gallons or liters purchased;

.020 Fuel type (~~may be referenced from vehicle file~~);

.025 Price per gallon or liter ~~or~~ and total amount of sale (required only for purchases from vendors);

.030 Unit numbers; and

.035 Purchaser's name (in the case of lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to reporting party).

~~.3400~~ **Bulk Fuel Data**

For purposes of bulk fuel tax, the device must collect, in addition, the following data:

.005 Date of withdrawal;

.010 Number of gallons or liters;

.015 Fuel type;

.020 Unit number; ~~and~~

Comment [dgn7]: Not sure this would be needed unless they have two licenses for IFTA. It seems to apply more to multiple fleets in IRP.

Formatted: Font: Arial Bold, Bold, Strikethrough

Formatted: Font: Arial Bold, Bold, Strikethrough

Formatted: Font: Arial Bold, Strikethrough

Formatted: Font: Arial Bold, Strikethrough

Formatted: Font: Arial Bold, Bold, Strikethrough

Formatted: Font: Arial Bold, Bold, Strikethrough

Formatted: Font: Arial Bold, Bold, Strikethrough

Formatted: Font: Arial Bold, Bold, Strikethrough

Formatted: Font: Arial Bold, Bold, Strikethrough

Comment [D8]: No longer in IRP. Do we want to keep the Registran'ts name and other optional information in IFTA?

Comment [bs9]: Does anyone actually check that or throw out if the Leasor's name is on the ticket?

.025 Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

.400 Fleet Trip and Summary Reports The following reports may be prepared by an electronic computer system which accepts data from on-board recording or vehicle tracking devices rather than the recording device itself. If relying solely on an electronic recording device to confirm distance traveled and/or fuel purchased, the system must be able to produce the following reports:

.005 Trip Reports: An individual Vehicle Distance Record (IVDR) r Report for each trip that includes the information required in section .100 above.

~~(Note: This report may be more than one page.)~~

.010 Monthly Summaries: A summary of the Fleet's operations, which includes both the full distance traveled and total fuel purchased for each Qualified Vehicle in the Fleet, by vehicle, during the calendar month; and the full distance traveled and total fuel purchased for each Qualified Vehicle, by vehicle, in the fleet, by Jurisdiction during the calendar month.

Formatted: Font: Bold

Formatted: No underline

.015 Quarterly Summaries: A Summary of the Fleet's operations, which includes both the full distance traveled and total fuel purchased for each Qualified Vehicle in the Fleet during the calendar quarter; and the full distance traveled and total fuel purchased for each Qualified Vehicle in the Fleet, by Jurisdiction during the calendar quarter.

Formatted: Font: Bold

.500 RECORD OMISSIONS

Licensee's Records that lack one or more of the elements listed in .100, .200, .300 and or .400 shall nevertheless be acceptable for audit if the Records as a whole meet the criterion in P 620.

Comment [bs10]: Without serious rewording of P620 this section is the equivalent of a GET OUT OF JAIL FREE CARD in my opinion. I know some or more than some will not like this statement but it is my opinion.

***P650 P640 REPORTING SYSTEM REQUIREMENTS**

.005 The following reports may be prepared by an electronic computer system which accepts data from on-board recording or vehicle tracking devices rather than the recording device itself. The system shall be able to produce the following reports:

.100 Trip Reports

An individual Vehicle Distance Record (IVDR) r Report for each trip that includes the information required in IFTA Procedures Manual Section P640 P630. (Note: This report may be more than one page.)

.200 Summary Reports for Individual Vehicles

Monthly, quarterly, and annual summaries of vehicle trips by vehicle number showing miles or kilometers by jurisdiction.

.300 .200 Summary Reports for Fleets

Comment [dgn11]: Not so sure this shouldn't be under the New P630?

Monthly, quarterly, and annual trip summaries by fleet showing the number of miles or kilometers by jurisdictions.

A summary of the Fleet's operations for each month, which includes both the full distance traveled and fuel by each Qualified Vehicle in the Fleet during the calendar month, and the distance traveled and fuel in the month by each Qualified Vehicle in each Jurisdiction.

A Summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled and fuel by vehicles in the fleet during the calendar quarter, and the distance traveled and fuel in each Jurisdiction by the vehicles in the Fleet during the calendar quarter.

Licensee Records that lack one or more of the elements listed in this section shall nevertheless be acceptable for audit if the Records as a whole meet the criterion in P 620.

When the computer system is designed to produce printed trip reports, vehicle summaries which show miles and kilometers by jurisdiction must also be prepared.

Comment [dgn12]: Not so sure that all of this shouldn't be under the New P630?

Comment [D13]: Move to P640

.010 When the device is to be used alone, printed reports must be produced which replace handwritten trip reports. The printed trip reports shall be retained reproducible produced for audit. Vehicle and fleet summaries which show miles and kilometers by jurisdiction must then be prepared manually provided manually or via electronic files.

Comment [D14]: Move to P640

.015,400 Exception Reports

Exceptions that identify all edited data, omissions of required data (see IFTA Procedures Manual Section P6430), system failures, non-continuous life-to-date odometer readings, travel to noncontiguous jurisdictions, and trips where the location of the beginning trip is not the location of the previous trip must be identified.

Formatted: Font: Arial Bold

Formatted: Font: Arial Bold, Not Strikethrough

Formatted: Font: Arial Bold, Not Strikethrough

Formatted: Not Strikethrough

Formatted: Not Strikethrough

Formatted: Not Strikethrough

Formatted: Not Strikethrough

.500 Calibration Reports

.005 In cases where speed/rpm sensors or odometer/speedometer interface devices are providing pulse inputs to the on-board computer, the system will record the calibration factors used in calculating mileage at time of download from the vehicle to the base computer.

.010 The fleet shall also keep accurate records of all Engine Control Module calibrations

***P660 MINIMUM DEVICE REQUIREMENTS**

.100 Certification of Testing

The carrier must obtain a certificate from the manufacturer certifying that the design of the on-board recording or vehicle tracking device has been sufficiently tested to meet the requirements of this provision.

.200 — Security

The on-board recording or vehicle tracking device and associated support systems must be, to the maximum extent practicable, tamperproof, and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained.

.300 — Function Warning

The on-board recording or vehicle tracking device shall warn the driver visually and/or audibly that the device has ceased to function.

.400 — Time and Date Stamping

The device must time and date stamp all data recorded.

.500 — Memory Full Warning

The device must not allow data to be overwritten before the data has been extracted. The device shall warn the driver visually and/or audibly that the device's memory is full and can no longer record data.

.600 — Odometer Update

The device must automatically update a life-to-date odometer when the vehicle is placed in motion or the operator must enter the current vehicle odometer reading when the on-board recording or vehicle tracking device is connected to the vehicle.

.700 — Confirmation of Data Entered

The device must provide a method for the driver to confirm that the entered data is correct (e.g., a visual display of the entered data that can be reviewed and edited by the driver before the data is finally stored).

***P670 — CARRIER RESPONSIBILITIES**

.100 — Recalibration

It is the carrier's responsibility to recalibrate the on-board recording device on mechanical or electronic installations when the tire size changes, the vehicle drive-train is modified, or any modifications are made to the vehicle which affect the accuracy of the on-board recording device. The device must be maintained and recalibrated in accordance with the manufacturer's specifications. A record of recalibrations must be retained for the audit retention period.

~~.200 — Data Backup~~

~~It is the carrier's responsibility to maintain a second copy (back-up copy) of the electronic files either electronically or in paper form for the audit retention period.~~

~~.300 — Electronic Data Transfers~~

~~At the discretion of the jurisdiction, carriers may submit records for audit to the jurisdiction through electronic data transfer.~~

~~.400 — Training of Drivers~~

~~It is the carrier's responsibility to assure its drivers are trained in the use of the computer system. Drivers shall be required to note any failures of the on-board recording or vehicle tracking device and to prepare manual trip reports of all subsequent trip information until the device is again operational.~~

~~.500 — Compliance~~

~~It is the carrier's responsibility to assure the entire recordkeeping system meets the requirements of IFTA. It is suggested that the carrier contact the base jurisdiction IFTA Audit Section for verification of audit compliance prior to implementation~~