

**WYDOT
MVS -IRP/IFTA
5300 Bishop Blvd
Cheyenne, WY 82009
www.dot.state.wy.us**

**2014 AGREEMENT TO PREPARE AND MAINTAIN RECORDS IN ACCORDANCE WITH
THE INTERNATIONAL REGISTRATION PLAN AND THE INTERNATIONAL FUEL TAX AGREEMENT**

DISTANCE RECORDS (IFTA and IRP): You **must** maintain original **driver-prepared** Individual Vehicle Distance Record (**IVDR**) on each vehicle for each trip and recap on monthly and quarterly fleet summaries. Driver prepared source documents **must** include the following:

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|---|---|
| 1. Date of trip (starting and ending) | 5. Total trip distance |
| 2. Trip origin and destination | 6. Distance traveled in each Jurisdiction |
| 3. Route of travel (highway numbers) | 7. Unit number or vehicle identification |
| 4. Beginning and ending odometer/hubometer readings of the trip | 8. Vehicle fleet number (for carriers with multiple fleets) |

Note: Licensees using on-board recording devices or GPS for reporting purposes should refer to the IFTA and IRP manuals for requirements. Odometer readings are still required when using on-board recording devices.

Accountable distance includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or bobtail distance, off-highway distance, and trip permit distance. All distance accumulated by the power units apportioned in the fleet within the preceding year (July 1 through June 30 proceeding the registration year) must be reported as **actual** on the IRP application. Estimated distance must not be used for jurisdictions in which the fleet had accumulated actual distance in the preceding year.

Interjurisdictional Travel: Apportioned registration is intended for commercial vehicles traveling in two or more member jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and are subject to full registration fees.

FUEL RECORDS (IFTA Only): You **must** maintain original fuel source documents for each fuel type for each vehicle. This information should flow into monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately:

Over-the-Road Fuel Purchases must be supported by a receipt, invoice, credit card receipt, or an automated vendor-generated invoice or transaction listing for **tax-paid** credit. An **acceptable** fuel receipt or invoice **must** include:

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|---------------------------------------|--|
| 1. Date of purchase | 5. Price per gallon/liter |
| 2. Name and address of seller | 6. Unit number or vehicle identification |
| 3. Number of gallons/liters purchased | 7. Licensee's name |
| 4. Type of fuel purchased | |

Bulk Storage Fuel Purchases must be supported by delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank. To receive tax paid credit the following information must be maintained:

- | | |
|--|--|
| 1. Date of withdrawal | 4. Unit number or vehicle identification |
| 2. Number of gallons/liters withdrawn | 5. Purchase and inventory records showing tax paid on all bulk withdrawals |
| 3. Type of fuel | 6. Meter readings, inventory measurements, and monthly reconciliations |
| 4. Unit number or vehicle identification | |

RECORD RETENTION: All records pertaining to IFTA must be kept for four years, including unused decals. IRP distance records must be retained to support the reported distance for the **current registration year and three previous registration years**. Failure to make records available or provide adequate records for audit may result in an assessment based on estimation in the amount of 20% of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the records pertain including Apportionable Fees based on Estimated Distance for the first offense. In an instance where the Registrant has a second such offense, the assessment will be 50%. In an instance where the Registrant has a third offense, the assessment will be 100%.

DECLARATION: The undersigned has read this document, and agrees to prepare and maintain records and report information in accordance with the IRP and IFTA requirements. I understand failure to maintain complete records could result in disallowing all tax-paid fuel credit and reducing MPG to 4.00 for IFTA. WY IRP percent can be increased to 20%, 50% or up to 100% and privileges may be canceled if records are unacceptable.

COMPANY NAME		ACCOUNT NUMBER	DATE
AUTHORIZED EMPLOYEE'S NAME (PRINT)	SIGNATURE	TITLE	

NOTE: This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a registration service agent.
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