

1 **P500 RECORDKEEPING**

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3 **P510 RETENTION AND AVAILABILITY OF RECORDS**

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5 .100 A Licensee shall retain the records from which the IFTA Fuel Tax Returns are  
6 based for a period of four years following the date the return was first filed, and,  
7 upon request, shall make such records available for audit.  
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9 .200 No assessment for deficiency or refund shall be made for any period in which the  
10 Licensee is no longer required to retain records. However, once an audit report is  
11 issued, records pertaining to the audit period must be retained by the Licensee until  
12 all appeal rights expire.  
13  
14 .300 If records to be audited are located outside of the base jurisdiction, and the base  
15 jurisdiction must send auditors to the place records are kept, the licensee may be  
16 required to reimburse the base jurisdiction for reasonable per diem and travel  
17 expenses of its auditors.  
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19 **P520 ADEQUACY OF RECORDS**

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21 .100 The records maintained by a Licensee pursuant to this section shall be conclusive  
22 and enable the Base Jurisdiction to validate the total distance and fuel reported for  
23 each jurisdiction on the quarterly IFTA tax return.  
24  
25 .200 To be considered acceptable for audit, records must meet two conditions for  
26 sufficiency and appropriateness; that is, there must be enough records to confirm  
27 the total operations of the licensee, and the records must contain the kind of  
28 information an auditor needs in order to audit the records for purposes of the IFTA.  
29 Therefore, records missing one or more of the reporting requirements stated in  
30 P530, may be sufficient to conduct an audit, but subject to alternative estimations  
31 as provided in A450.  
32  
33 .300 Records may be produced through any means, and retained in any  
34 format or medium available to the Licensee. Records containing the data  
35 collection and reporting requirements in P530 must be accepted by the base  
36 jurisdiction as acceptable for audit.  
37  
38 .400 If Records are presented in a format or in a manner in which the Jurisdiction cannot  
39 audit them, they have not been "made available" as required.  
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41 **P530 DATA COLLECTION AND REPORTING REQUIREMENTS**

- 42  
43 **.100 Data Collection:** For records produced by a means other than a vehicle-tracking  
44 system:  
45  
46 .005 The beginning and ending dates of the trip to which the records pertain;  
47  
48 .010 The origin and destination of the trip;  
49  
50 .015 The route(s) of travel;  
51

- 52 .020 Beginning and ending reading from the odometer, hubodometer, engine  
53 control module (ECM), or any similar device for the trip;  
54  
55 .025 The total distance of the trip;  
56  
57 .030 The distance traveled in each Jurisdiction; and  
58  
59 .035 The Vehicle Identification Number or Vehicle Unit Number.  
60  
61 **.200 Data Collection:** For records produced wholly or partly by a vehicle-tracking  
62 system, including a system based on a global positioning system (GPS):  
63  
64 .005 The original (unedited) latitude and longitude, or other location data for the  
65 vehicle to which the records pertain;  
66  
67 .010 The date and time of each latitude and longitude or other system reading,  
68 not to exceed 15 minute intervals unless the system contains the ability to  
69 capture the precise location where the vehicle leaves one jurisdiction and  
70 enters another;  
71  
72 .015 The reverse Geocode location, or Geographical Information System (GIS)  
73 which identifies the actual physical location of the latitude and longitude  
74 coordinates;  
75  
76 .020 The beginning and ending reading from the vehicle(s) odometer,  
77 hubodometer, engine control module (ECM), or any similar device for the  
78 period to which the records pertain, but must not exceed a period greater  
79 than the period covered in the monthly summary;  
80  
81 .025 The calculated distance between each latitude and longitude, other system  
82 reading, in total and by jurisdiction;  
83  
84 .030 The route of the vehicle's travel;  
85  
86 .035 The total distance traveled by the vehicle;  
87  
88 .040 The distance traveled in each jurisdiction; and  
89  
90 .045 The Vehicle Identification Number or Vehicle Unit Number.  
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92 **.300 Retail Fuel Records**  
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94 .005 The licensee must maintain complete records of all motor fuel purchased,  
95 received, and used in the conduct of its business.  
96  
97 .010 Separate totals must be compiled for each motor fuel type.  
98  
99 .015 Retail fuel purchases and bulk fuel purchases are to be accounted for  
100 separately.  
101  
102 .020 Retail purchases must be supported by a receipt or invoice, credit card

103 receipt, automated vendor generated invoice or transaction listing, or  
104 microfilm/microfiche of the receipt or invoice. Receipts that have been altered or  
105 indicate erasures are not accepted for tax-paid credits unless the licensee can  
106 demonstrate the receipt is valid.

107  
108 .025 The fuel records shall contain, but not be limited to:

109 .005 Date of purchase for each receipt of fuel;

110 .010 Seller's name and address [vendor codes are acceptable if a list is  
111 provided that includes name and location];

112 .015 Number of gallons or liters purchased;

113 .020 Fuel type;

114 .025 Price per gallon or liter or total amount of sale;

115 .030 Vehicle, equipment, or plate number into which the fuel was placed;  
116 and

117 .035 The purchaser's name (in the case of lessee/lessor agreement,  
118 receipts will be accepted in either name, provided a legal  
119 connection can be made to reporting party) See R1010.300 of the  
120 IFTA Articles of Agreement.

#### 121 **.400 Bulk Fuel Records**

122 .005 Bulk fuel is delivered into a storage tank owned, leased or controlled by the  
123 license and not delivered directly by the vendor into the supply tank of the  
124 qualified motor vehicle. Fuel tax may or may not be paid by the licensee to  
125 the vendor at the time of the bulk fuel delivery. Copies of all delivery tickets  
126 and/or receipts must be retained by the licensee.

127 .010 Receipts that have been altered or indicate erasures are not accepted for  
128 tax-paid credits unless the licensee can demonstrate the receipt is valid.

129 .015 Bulk fuel inventory reconciliations must be maintained to distinguish fuel  
130 placed in qualified vs. non-qualified motor vehicles for all member  
131 jurisdictions. For withdrawals from bulk storage, records must be  
132 maintained to distinguish fuel placed in qualified vehicles from other uses.

133 .020 A licensee may claim a tax-paid credit on the IFTA tax return for bulk fuel  
134 only when the bulk storage tank from which the fuel is withdrawn is owned,  
135 leased, or controlled by the licensee; the fuel is placed into the fuel tank of a  
136 qualified motor vehicle; and either the purchase price of the fuel on the  
137 invoice or receipt includes tax paid to the member jurisdiction where the  
138 bulk fuel storage tank is located; or the licensee has paid fuel tax directly to  
139 the member jurisdiction where the bulk fuel storage tank is located. The  
140 licensee shall maintain the following records:

- 154 .005 Physical location of the bulk tank;  
155  
156 .010 Date of withdrawal;  
157  
158 .015 Number of gallons or liters of each individual withdrawal;  
159  
160 .020 Fuel type;  
161  
162 .025 Vehicle, equipment or plate number associated with each  
163 withdrawal; and  
164  
165 .030 Purchase and inventory records to substantiate fuel taxes were paid  
166 on all bulk purchases.  
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168 **.500 Summary Reports:**  
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- 170 .005 A summary of the Licensee's operations for each month, which includes the  
171 total distance traveled and fuel purchased; and the distance traveled and  
172 fuel purchased in each jurisdiction; for each qualified vehicle during the  
173 calendar month.  
174  
175 .010 A summary of the licensee's operations for each quarter, which includes the  
176 total distance traveled and fuel purchased; and the distance traveled and  
177 fuel purchased in each jurisdiction; for each qualified vehicle during the  
178 calendar quarter.  
179  
180 .015 A summary of the four quarterly distance and fuel summaries.  
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182 **P540 INADEQUATE RECORDS; ASSESSMENT**

183 If the records produced by the Licensee for an audit are inadequate and fail to  
184 provide the auditor with enough information to consider an alternative estimation in  
185 accordance with A450, or; if within 30 calendar days of the issuance of a written  
186 request by the Base Jurisdiction, the Licensee fails to produce records, the Base  
187 Jurisdiction shall reduce the reported MPG to a minimum of 4 (or 1.7 KPL); or by  
188 20% of the reported MPG if the reported MPG is already at or below 4 (or 1.7KPL).  
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190 **P550 Exception Reports for Electronic Records**

191 Exceptions that identify all edited data, omissions of required data (see IFTA  
192 Procedures Manual Section P530), system failures, non-continuous life-to-date  
193 odometer readings, travel to noncontiguous jurisdictions, and trips where the  
194 location of the beginning trip is not the end of the location of the previous trip must  
195 be identified and provided upon request.  
196  
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