

AGREEMENT TO MAINTAIN RECORDS FOR IRP AND IFTA

North Dakota Department of Transportation, Motor Vehicle
SFN 60450 (9-2018)

MOTOR VEHICLE DIVISION/IRP
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US DOT Number

IRP Account Number

ND IFTA Account Number

| | | | |
|-----------------|------|-------|----------|
| Company Name | | | |
| Mailing Address | City | State | ZIP Code |

RECORDKEEPING REQUIREMENTS: You must maintain records on each vehicle for **every** trip. All miles must be accounted for. Audits are completed using receipts and records provided by the licensee. Therefore, the burden of proof in an audit is on the licensee. Electronic or driver prepared records must comply with the recordkeeping requirements established by IFTA and IRP. If ELDs are used for IFTA and IRP recordkeeping, ensure they are compliant with IFTA and IRP requirements and retention periods.

DISTANCE RECORDS (IFTA and IRP): Electronic or driver prepared records must include:

- Date of trip (starting and ending)
- Trip origin and destination
- Route of travel (highway numbers)
- Beginning and ending odometer/hubometer, ECM for the Trip
- Vehicle fleet number (for multiple fleets)
- Total trip distance
- Unit number or vehicle identification (VIN)
- Distance by jurisdiction (reading at jurisdictional lines)
- Monthly, quarterly, and annual summaries by unit and fleet

FUEL RECORDS (IFTA only): You must maintain original fuel source documents (**receipts**) for each fuel type for each vehicle. Over the road fuel purchases and bulk fuel purchases are to be accounted for separately. Monthly and quarterly summaries by unit and fleet must be prepared. An acceptable fuel receipt or invoice must include:

- Date of purchase
- Name and address of seller
- Number of gallons purchased
- Fuel type
- Price per gallon
- Unit number or vehicle identification (VIN)
- Purchasers name

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:

- Date of withdrawal
- Number of gallons/liters withdrawn
- Fuel type
- Unit number
- Purchase and inventory records showing tax was paid on all bulk withdrawals
- Dispersal logs including all withdrawals from the bulk tank
- Meter readings, inventory measurements, and monthly reconciliations
- Location of bulk tank

RECORDS RETENTION: All records pertaining to IFTA must be kept for four years, including unused decals. Every quarter an IFTA return must be filed summarizing distance traveled and fuel purchased for all your qualified vehicles, even if no operations were conducted. Failure to maintain complete records could result in disallowing all tax paid credit and reduction of MPG to 4.0 mpg or by 20% for IFTA.

All records pertaining to IRP distance records must be retained to support the reported distance for the current registration year and the three previous registration years. Failure to make records available or provide adequate records for audit may result in an assessment of 20% of the Apportionable Fees paid by the Registrant for the Registration Year to which the records pertain. 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 maintain records and report information in accordance with the most current IRP and IFTA requirements.

| | | | |
|------------------------|-------|---|---|
| Printed Full Name | Title | | |
| Signature of Applicant | Date | / | / |