

IFTA RECORDKEEPING REFERENCE GUIDE

MILEAGE RECORDS

You must maintain detailed mileage records. Individual Vehicle Distance Records (IVDR) and/or trip permits are acceptable source documents used to verify fleet distance. IVDRs shall contain and provide the following information:

- Trip Reports (Manual or ELD-based):
 - Start and end date of the trip
 - Starting and ending location (city & state/province)
 - Route of travel
 - Odometer readings at start and end of trip
 - Total miles traveled for the trip
 - Mileage per jurisdiction (state/province)
 - Unit/vehicle number
 - Licensee's/Registrant's name
- Distance Summary:
 - Total miles per vehicle per jurisdiction per quarter
 - Monthly fleet summaries
 - Quarterly and monthly summaries or recaps must be supported by trip reports/IVDR
- Consistency:
 - Gaps or unaccounted-for miles can be red flags during an audit
 - Make sure the routes and state mileages are consistent with fuel purchases and trip patterns

FUEL RECEIPTS

To obtain credit for tax-paid purchases, a receipt or invoice (Original or Digital Scan) showing evidence of the purchase and the tax having been paid must be kept. An acceptable receipt or invoice for tax-paid purchases must include all of the following:

- Receipt Content
 - Date of purchase
 - Seller's name and location (city & state)
 - Purchaser's name
 - Number of gallons/liters purchased
 - Fuel type
 - Price per gallon/liter or total sale amount
 - Unit/vehicle number
- Bulk Fuel Storage (if applicable):
 - Date of withdrawal
 - Number of gallons or liters
 - Fuel type
 - Unit number

- A purchase or inventory record reflecting that tax was paid on all bulk purchases.
- Inventory records (beginning and ending each quarter)
- Delivery tickets reflecting fuel purchased and delivered into storage during the quarter.

PRO TIPS FOR COMPLIANCE

- Use an ELD or IFTA-compliant tracking system for accuracy
- Keep records for at least 4 years from the due date of the return or the date the return was filed, whichever is later.
- Regularly review for completeness and errors
- Prepaid receipts are not acceptable.
- State reporting systems will flag mileage that appears to be estimated or rounded.



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