



**DIVISION OF MOTORIST SERVICES
BUREAU OF COMMERCIAL VEHICLE AND DRIVER SERVICES**

**RECORD KEEPING AGREEMENT
(Not to be signed by Agents or Powers of Attorney)**

As a Florida-based licensee under the International Fuel Tax Agreement (IFTA) or registrant under the International Registration Plan (IRP), you are required to keep **detailed records of your operations** in each jurisdiction. These records must support the mileage reported for IRP registration purposes and/or the mileage and fuel purchased/placed in propulsion tanks as reported on IFTA Tax Returns. All information is subject to verification and, **if found inadequate, WILL result in additional fees and/or financial penalties.** Records may be kept in paper or electronic format, and, if requested, must be made available for audit purposes. More information and specific requirements related to record keeping can be found in Section P500 of the IFTA Procedures Manual and Sections 1000, 1005 and 1010 of the IRP Plan.

DISTANCE RECORDS REQUIRED TO BE MAINTAINED (IFTA & IRP): Driver trip sheets or Individual Vehicle Distance Records (IVDR) for each IFTA qualified vehicle MUST be maintained and MUST INCLUDE the following:

- ✓ Date(s) of trip (starting and ending)
- ✓ Trip origin and destination
- ✓ Route of travel (highway numbers)
- ✓ Beginning and Ending odometer/hub odometer readings for trip
- ✓ Distance (trip miles) traveled in each jurisdiction
- ✓ Total Distance (trip miles)
- ✓ Power Unit number or vehicle identification number
- ✓ Registrant/Licensee name

FUEL RECORDS REQUIRED TO BE MAINTAINED (IFTA Only): Evidence of taxes paid on fuel purchased and pumped into each IFTA qualified vehicle MUST be maintained.

OVER THE ROAD FUEL PURCHASES: Unaltered vendor-generated receipts, invoices, credit card receipts, or automated transaction listings MUST be maintained in order to receive credit on your IFTA Tax Return for taxes already paid. All fuel receipts/invoices MUST INCLUDE the following:

- ✓ Date of Purchase
- ✓ Name and Address of seller
- ✓ Number of gallons/liters purchased
- ✓ Type of fuel purchased
- ✓ Price per gallon/liter or total amount of sale
- ✓ Unit number or vehicle identification number
- ✓ Driver/purchaser's name
- ✓ PREPAID FUEL RECEIPTS/INVOICES ARE NOT ACCEPTABLE

BULK STORAGE FUEL PURCHASES/WITHDRAWALS: Fuel delivery tickets/receipts showing taxes paid, bulk fuel meter readings, inventory measurements, and monthly reconciliations MUST be maintained. In addition, the following information MUST BE INCLUDED:

- ✓ Date of Withdrawal
- ✓ Number of gallons/liters withdrawn
- ✓ Driver/purchaser' signature
- ✓ Unit number or vehicle identification number

SUMMARIES REQUIRED (IFTA and IRP):

- ✓ **Monthly Summaries** recapping (by each individual vehicle) the miles traveled in each jurisdiction; the total fleet miles; and (for IFTA) all tax paid fuel (both over the road and bulk withdrawals) placed in the propulsion tank of each IFTA qualified motor vehicle.
- ✓ **Quarterly Summaries** recapping the miles traveled in each jurisdiction; total fleet miles; and (for IFTA) all tax paid fuel (both over the road and bulk withdrawals) placed in the propulsion tank of all IFTA qualified motor vehicles.
- ✓ **Yearly Summaries** (for IRP only) of the distance (mileage) information that was used to prepare your IRP renewal. Use the information from the quarterly recaps. The yearly summary must support your actual miles reported for the mileage reporting period.

HOW LONG ARE RECORDS REQUIRED TO BE KEPT?

- ✓ IRP records supporting a particular registration year must be kept for three (3) years after the end of that registration year.
- ✓ IFTA records supporting each quarterly tax return must be kept for four (4) years from the Tax Return due date or filing date, whichever is later.

I certify I have read the above information, and I agree to prepare, maintain, and make available all records required under IFTA and IRP. I understand that failure to keep the required records may result in my owing additional taxes; my being assessed substantial penalties and interest; and/or my IFTA and/or IRP credentials being cancelled, suspended, or revoked.

Carrier Name (Printed): _____

Title: _____

Carrier Signature: _____

Date: _____

IFTA Account Number: _____

IRP Account Number: _____

TO BE COMPLETED BY A NOTARY:

The above has been sworn to (or affirmed) and subscribed before me this _____ day of _____, 20_____, by:

(Print, Type or Stamp Commissioned) Name of Notary	Signature of Notary _____
Seal	<input type="checkbox"/> Personally Known <input type="checkbox"/> Produced Identification Type of Identification Produced: _____

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INDIVIDUAL VEHICLE DISTANCE AND FUEL REPORT

UNIT #

CARRIER NAME:	DATE:	ENDING ODOMETER READING	
ORIGIN:	DESTINATION:	BEGINNING ODOMETER READING	
ADDITIONAL PICK-UPS/DELIVERIES/REMARKS:		TOTAL ODOMETER MILES	
		TOTAL ODOMETER MILES MUST EQUAL TOTAL TRIP MILES	

DATE	SHOW HIGHWAYS/ROUTES TRAVELED	STATE (JURISDICTION)	SHOW ODOMETER READING:			MILES BY STATE (JURISDICTION)	FUEL STOPS (CITY & STATE)	GALLONS PURCHASED
			A. AT BEGINNING OF TRIP	B. WHEN EXITING JURISDICTION	C. AT END OF TRIP			
TOTAL TRIP MILES							TOTAL FUEL PURCHASED	

TOTAL TRIP MILES

TOTAL FUEL PURCHASED

TOTAL MILES PER STATE/JURISDICTION

STATES:		AL:	AZ:	AR:	CA:
CO:	CT:	DE:	DC:	FL:	GA:
ID:	IL:	IN:	IA:	KS:	KY:
LA:	ME:	MD:	MA:	MI:	MN:
MS:	MO:	MT:	NE:	NV:	NH:
NJ:	NM:	NY:	NC:	ND:	NS:
OH:	OK:	OR:	PA:	RI:	SC:
SD:	TN:	TX:	UT:	VT:	VA:
WA:	WV:	WI:	WY:		
CANADIAN PROVINCES:		AB:	BC:	MB:	NK:
NF:	NS:	ON:	PI:	QB:	SK:

DRIVER NAME (PRINTED):	DRIVER SIGNATURE:
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Monthly/Quarterly Mileage and Fuel Summary

Registrant/Carrier Name: _____ Vehicle (Truck/Tractor) ID #: _____
 Quarter/Year: _____ Fleet #: _____

- INSTRUCTIONS:**
- Include only IRP and IFTA qualified vehicles
 - Include all fuel pumped into IRP and IFTA qualified vehicles
 - Identify and list all miles and fuel purchases for each jurisdiction separately

NOTE: All miles and fuel purchases must be supported by IVDR's (trip sheets) and paid fuel receipts. **Prepaid fuel receipts will not be accepted.**

	Month:		Month:		Month:		Quarter Total	
Ending Odometer								
Beginning Odometer								
Total Miles*								
State/Province	Miles Traveled	Fuel Purchased (gallons)	Miles Traveled	Fuel Purchased (gallons)	Miles Traveled	Fuel Purchased (gallons)	Miles Traveled	Fuel Purchased (gallons)
Florida								
Totals*								

* REMINDER: Total miles calculated using beginning and ending odometer readings for the month/quarter should equal total miles for the month/quarter

Annual Distance Summary

Registrant/Carrier Name: _____ Vehicle #: _____

Quarter/Year: _____ Fleet #: _____

INSTRUCTIONS:

- Include only IRP qualified vehicles
- Identify and list all miles and fuel purchases for each jurisdiction separately

NOTE: All miles and fuel purchases must be supported by IVDR's (trip sheets) and paid fuel receipts. **Prepaid fuel receipts will not be accepted.**

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
Ending Odometer					
Beginning Odometer					
Total Miles*					
State/Province	Miles Traveled	Miles Traveled	Miles Traveled	Miles Traveled	Total Miles Traveled
Florida					
Totals*					

* REMINDER: Total miles calculated using beginning and ending odometer readings for the quarter/year should equal total miles for the quarter/year