


## Record Keeping Requirements



April 2021

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### Objectives

- Define User, Qualified Motor Carrier, Intrastate (IN), Bulk Storage, Bulk-End User, International Fuel Tax Agreement (IFTA), and International Registration Plan (IRP)
- Outline record keeping requirements for a User, Qualified Motor Carriers with IN, IFTA, and/or IRP operations, Bulk Storage, and Bulk-End User
- Detail acceptable examples of record keeping forms




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### User

A person who owns or operates a licensed highway vehicle with a registered gross vehicle weight (RGVW) of 10,001 pounds or more and does not maintain storage facilities for motor fuel.



N.C.G.S. 105-449.60(58)




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## Qualified Motor Carrier

A motor vehicle used, designed, or maintained for transportation of persons or property and:

- Having two axles and a gross vehicle weight or registered gross vehicle weight (RGVW) exceeding 26,000 pounds; or
- Having three or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds



R245.100-300



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## Intrastate (IN)

A person who operates or causes to be operated on any highway in this State a motor vehicle that is a qualified motor vehicle.



N.C.G.S. 105-449.37(a)(2)



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## User & IN Record Requirements

Users and IN Carriers must maintain:

- Fuel receipts and invoices for all tax paid and nontax paid purchases for highway and off-highway use
- Quarterly odometer readings
- Purchase and disposition dates of vehicles with beginning and ending odometer readings
- List of current vehicles by RGWW
- List of motor carrier decals used and on hand



17 NCAC 128 .0502(1)



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## User & IN Record Retention

Users and IN Carriers must maintain records for a period of **three years** for audit purposes. **Required records will be requested if you are selected for audit.**



17 NCAC 128 .0502



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## Bulk Storage

Bulk storage is a container or tank used to store bulk purchases of motor fuel or alternative fuel of **42 gallons** or more.



N.C.G.S. 105-449.60(b)



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## Bulk End-User

A person who maintains bulk storage for motor fuel and uses part or all of the stored fuel to operate a highway vehicle.

Bulk End-Users are not required to be licensed but are required to maintain mileage and fuel records.



N.C.G.S. 105-489.6008)



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## Bulk End-User Record Requirements

What's required for Bulk End-Users?

- Fuel receipts, invoices, and bill of ladings for all tax paid and non-tax-paid purchases for highway and off-highway use
- Withdrawal records
- Quarterly odometer readings
- Purchase and disposition dates of vehicles with beginning and ending odometer readings



17 NCAC 128.05022(a) through (d)



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## Bulk End-User Record Requirements

(continued)

What's required for Bulk End-Users?

- List of current vehicles by RGVV
- Monthly beginning and ending inventory of highway and off-highway fuel
- List of motor carrier decals used and on hand
- Monthly totalizer readings



17 NCAC 128.05022(e) through (h)



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### International Fuel Tax Agreement (IFTA)

The International Fuel Tax Agreement (IFTA) is a base jurisdiction fuel tax agreement.

Upon application, the carrier's base jurisdiction will issue credentials (license and decals) which allow the IFTA licensee to travel in all IFTA member jurisdictions.



NCDOR IFTA Compliance Manual pg. 3



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### International Registration Plan (IRP)

The International Registration Plan is an agreement providing for registration reciprocity among member jurisdictions.

The only plate and cab card issued for each fleet vehicle are the Plate and cab card issued by the Base Jurisdiction.

When registered under "The Plan" operations can occur both between member jurisdictions and within any single jurisdiction for which it is so registered.



"The Plan" pg. 6



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## IFTA & IRP Distance Record Requirements

Distance records produced by a means other than a vehicle-tracking system should substantially document the fleet's operations and contain the following elements:

- Beginning and ending dates of the trip
- Origin and destination of the trip
- Route of travel
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or similar device



PS40.100 & 101(a)



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## IFTA & IRP Distance Record Requirements

(Continued)

Distance records produced by a means other than a vehicle-tracking system should substantially document the fleet's operations and contain the following elements:

- Total distance of the trip
- Distance traveled in each jurisdiction during the trip
- Vehicle identification number or vehicle unit number



PS40.100 & 101(a)



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## IFTA & IRP Acceptable Distance Records

- Individual Vehicle Distance Records (IVDR) also referred to as trip sheets
- Driver's logs (must contain required information)
- Any other records documenting vehicle movement from which mileage per vehicle per jurisdiction can be determined

Computer printouts **are not acceptable** as the only source of mileage. Distance records showing continuous movement of the vehicle must be provided to support computer printouts.



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## IFTA & IRP Distance Record Retention

Distance records must be maintained for all miles traveled for IFTA and IRP audit purposes. **Required records will be requested if you are selected for audit.**

**IFTA** distance records are required to be maintained for a period of **four years**.

**IRP** distance records are required to be maintained for a period of **three years** after the close of the registration year.



PS10 & 1000(a)



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## IRP Manuals

**NCDOT – Division of Motor Vehicles IRP Compliance Manual**

<https://www.ncdot.gov/dmv/programs/commercial-trucking/Documents/IRP-manual.pdf>

**IRP, Inc. The Plan**

[https://cdn.ymaws.com/www.irponline.org/resource/resmgr/jurisdiction\\_info\\_2/Plan\\_1\\_1\\_21.pdf](https://cdn.ymaws.com/www.irponline.org/resource/resmgr/jurisdiction_info_2/Plan_1_1_21.pdf)



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## IFTA Fuel Record Requirements

Licensee must maintain complete records of all fuel purchased, received, or used in the conduct of its business, and **on request produce these records for audit.**

Records shall be adequate for the auditor to verify the total amount of fuel placed into the licensee's qualified motor vehicles, by fuel type.



P550.100



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## IFTA Fuel Record Requirements (continued)

Fuel records will **not** be accepted that have been altered, indicates erasures, or is illegible, unless the licensee can demonstrate that the records are valid.



P550.200



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## IFTA Fuel Summaries

**Monthly** summary of the fleet's operations reported on the corresponding quarterly tax return that includes the distance traveled by and the **fuel** placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction, should be maintained.

The licensee shall make such summaries available for audit upon due notice and demand by the base jurisdiction.



P550



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## Acceptable Fuel Records

- Receipt, invoice, or transaction listing from the seller
- Credit-card receipt
- Microfilm or microfiche copy
- Transaction listing generated by a third party
- Electronic or digital record (computer image) of an original receipt or invoice



P550.220 & 17 NCAC 12A.0201(a)

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## Acceptable Fuel Records (continued)

A valid retail receipt, invoice, or transaction listing must contain:

- Date of the Fuel Purchase
- Name and address of the seller of the fuel
- Quantity of fuel purchased
- Type of fuel purchased
- Price of the fuel per gallon, or the total price of the fuel purchased
- Identification of the qualified motor vehicle into which fuel was placed
- Name of the purchaser of the fuel



P550.300 & 17 NCAC 12A.0201(b)

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## Fuel Record Examples

1781-40-26817 Shevitz #701 548-477-3110  
 107 Concoville Blvd Mount Jackson, MO 22842 Fed ID: [REDACTED]

| Disp | Product      | Reffer | Volume      | Unit Cost | Net Cost | Total   |
|------|--------------|--------|-------------|-----------|----------|---------|
| 10   | TRUCK DIESEL | N      | 125.172 Gal | \$ 3.699  | \$ 3.699 | 4580.00 |

Salesperson Clerk Invoice Number: 800817  
 Truck # 2

JOHNSON NAME: [REDACTED] CARRIER  
 RESPONSE: Cash Transaction  
 Cash \$580.00  
 Fuel Total-3 \$580.00  
 Subtotal-3 \$580.00  
 Total-3 \$580.00 Signature: \_\_\_\_\_ Mon Dec 16 2013

Diesel Tax Distribution  
 MOGS DGL FED F/T=0.0000 STA F/T=0.0000 STA S/T=0.0000 NET DGL  
 2000.00 0.00 0.00  
 FUEL CONTAINS NO VISIBLE EVIDENCE OF DYE

Page 1 of 1

This fuel receipt is acceptable per IFTA and NC fuel record requirements.



P550.300 & 17 NCAC 12A.0201(b)

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## IFTA Bulk Fuel Record Requirements

What records should be maintained for bulk storage?

- Receipts for all deliveries
- Quarterly inventory reconciliations for each tank
- Capacity of each tank
- Bulk withdrawal records for every bulk tank at each location



PS50.400

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## IFTA Bulk Fuel Record Requirements (continued)

IFTA bulk fuel withdrawals should document:

- Location of the bulk storage from which the withdrawal was made
- Date of the withdrawal
- Quantity of fuel withdrawn
- Type of fuel withdrawn
- Identification of the vehicle or equipment into which the fuel was placed



PS50.600

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### IN & IFTA Decal Record Requirements

A motor carrier must keep records of decals issued to it and must be able to account for all decals received.

Unused decals must be maintained for a period of **four years** for audit purposes.

Audits will include the verification of all decals issued and received. Any unaccounted decals will be forwarded to the Motor Fuel Section (MFS) Motor Fuels Investigators for further review.



NCSS 105-449.47(a1)

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### IN & IFTA Decal Record Requirements

(continued)

A decal inventory should be maintained for audit purposes and include:

- Vehicle number (VIN, license plate, and/or unit #)
- Decal number assigned to the vehicle
- Period (year displayed on the decal)
- Any specific notes (vehicle wrecked, painted, washed off, etc.)



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## Any Questions?



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