

Records

It is essential that you maintain adequate records to document all of the information you provide on your quarterly IFTA tax returns. Adequate records are also important to support requests you may make for credits or refunds for tax-paid fuel and nontaxable uses of fuel. All records used to support reported miles and fuel must be retained for a period of four years.

Distance records

You must maintain complete records of your qualified motor vehicles' interstate and intrastate operations. The *Individual Vehicle Distance Records* (IVDR) document, that is required by the International Registration Plan (IRP), is an acceptable source document for recording vehicle distance information. Another acceptable source document is a trip report, provided it includes all of the following information:

- Date of trip (starting and ending)
- Trip origin and destination (including city and state)
- Routes of travel (beginning and ending odometer readings by jurisdiction)
- Total trip miles or kilometers
- Distance by jurisdiction
- Vehicle unit number
- Vehicle fleet number
- Your name

You may also choose to use on-board recording devices to generate your distance records.

Fuel receipts

You must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type, by jurisdiction. Fuel types include diesel, emulsified diesel, biodiesel, gasoline, gasohol, liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), alcohol fuels (ethanol, methanol, E-85 and M-85), and any other fuel you use to propel your vehicle. Your fuel records must contain all of the following information:

- Date of purchase
- Name and address of the seller
- Number of gallons or liters purchased
- Type of fuel purchased
- Price per gallon or liter, or total amount of sale
- Unit number of the vehicle into which the fuel was placed
- Purchaser's name

If using a card lock system for your fleet, we must be able to identify the IFTA qualified vehicle in your fleet that was fueled. It is recommended the credit cards be kept vehicle specific and identified by unit number.

Acceptable fuel receipts include an invoice or a credit card receipt, or verifiable microfilm, microfiche, or digital images of an invoice. Most jurisdictions prefer actual invoices rather than microfilm or microfiche. We will not accept receipts containing alterations or erasures.

"If your mileage or fuel records are lacking or inadequate to support any tax return filed or unacceptable for audit purposes to determine your tax liability, the audit staff has the authority to determine your liability based upon (but not limited to) factors such as the following:"

- Prior experience of the licensee;
- Licensees with similar operations;
- Industry averages;
- Records available from fuel distributors; and
- Other pertinent information the auditor may obtain or examine.

Unless the auditor finds substantial evidence to the contrary by reviewing the above, in the absence of adequate records, a standard of 4.0 MPG will be used.

Bulk fuel storage

If you maintain a bulk fuel storage facility, you may obtain credit for tax paid on fuel withdrawn from that storage facility and used in your qualified motor vehicles, provided you maintain the following records:

- Date of withdrawal
- Number of gallons or liters withdrawn
- Fuel type
- Unit number of the vehicle into which the fuel was placed
- Purchase invoices and inventory records showing that tax was paid on your bulk fuel purchases

Gallons withdrawn from your bulk storage and used in qualified vehicles should be listed under "Tax-paid gallons" on your quarterly return.

Location of records

Your records should be maintained in California. If your operational records are not located or made available in the state and our auditors need to travel to the location where they are kept, you may be required to pay reasonable daily expenses (such as meals and lodging) and travel expenses for the audit staff.

Record retention period

Generally, you must maintain records for a period of four years from the due date of your quarterly tax report or the date the report was filed, whichever is *later*. Some jurisdictions may require you to keep your records for a longer period of time. If you have questions about the specific record retention requirements of a jurisdiction, please contact the jurisdiction for more information.

You must make your records available on request to any member jurisdiction. If you do not provide records requested for audit purposes, the statute of limitations will be extended until the records are provided.

BOE-50, Acknowledgment of Licensee Responsibilities under the International Fuel Tax Agreement

If you do not maintain records or provide requested information, you may be charged with a criminal violation if you do not maintain and keep complete records and provide information requested by the BOE. You may be fined up to \$5,000 for each violation, or be subject to appropriate administrative action, or both.



A Public Service Agency

AGREEMENT TO PREPARE AND MAINTAIN RECORDS IN ACCORDANCE WITH INTERNATIONAL REGISTRATION PLAN AND CALIFORNIA APPORTIONMENT REQUIREMENTS

Any registrant filing an apportioned registration application with California must prepare and maintain operational records to support all distance, purchase price and purchase date information reported on the application. (Note: For vehicles operated at a gross or combined gross vehicle weight of 10,000 pounds or less, certified unladen weight certificates are also required.)

DISTANCE RECORDS: An Individual Vehicle Distance Record (IVDR) must be prepared for each trip made by an apportioned power unit. Common IVDRs are the driver's trip reports. These documents are for recording trip and distance information of the individual apportioned vehicles. California requires the following information on an IVDR:

- | | |
|---|---|
| 1. Registrant's name | 7. Route or highway numbers traveled |
| 2. Fleet number (for carriers with multiple fleets) | 8. Beginning and ending odometer/hubodometer readings of the trip |
| 3. Power unit and trailer numbers | 9. Total trip distance traveled |
| 4. Dates of trip (beginning and ending) | 10. Distance traveled by jurisdiction |
| 5. Trip origin and destination | 11. Driver's name or ID |
| 6. Intermediate trip stops | |

In addition to the IVDRs, the registrant must prepare the following summaries:

1. A **monthly summary** that recaps, by equipment number, jurisdiction and fleet, total distance traveled by each apportioned power unit in each jurisdiction during the calendar month, based on the information recorded on the IVDRs.
2. A **quarterly summary** that recaps, by equipment number, jurisdiction and fleet, total distance traveled by the fleet in each jurisdiction during each calendar quarter. This summary cannot be used as a substitute for monthly summaries.
3. A **yearly summary** that recaps, by month/quarter, jurisdiction and fleet, total distance traveled by the fleet in each jurisdiction during the preceding year. The summary must readily support all actual distances reported on Schedule B.

Accountable distance includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or bobtail distance, off-highway distance, and trip permit distance. All distance accumulated by the power units apportioned in the fleet within the preceding year (July 1 through June 30 preceding the registration year) must be reported as actual on the application, regardless of changes in fleet vehicles, base jurisdictions, IRP account numbers, business names, business ownership, and/or business locations. **Estimated distance must not be used for jurisdictions in which the fleet had accumulated actual distance in the preceding year.**

COST RECORDS: Purchase invoices and other acceptable documentation are required to support the reported purchase prices and dates of vehicles apportioned in the fleet. These records must show the full purchase price of the vehicle, including the Federal Excise Tax, destination charge, and the value of any trade-in, additions and modifications.

RECORD RETENTION: Pursuant to Vehicle Code Section 8057, distance records must be retained to support the reported distance for the current registration year and three previous registration years; vehicle cost and weight records must be retained for four years after the close of the registration year in which the vehicle was deleted. Failure to make records available or provide adequate records for audit may result in an assessment based on an estimation of the fleet's true liability or 100% California fees, plus penalties and/or interest. In addition, no credits or refunds will be allowed for any overpaid jurisdictional fees.

INTERJURISDICTIONAL TRAVEL: Apportioned registration is intended for commercial vehicles that travel in two or more jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and are subject to full registration fees.

For detailed recordkeeping and reporting information and requirements, please refer to the **California International Registration Plan (IRP) Customer Handbook**.

DECLARATION: The undersigned has read this document, and agrees to prepare and maintain records and report information in accordance with the IRP and specific California apportioned registration requirements.

REGISTRANT'S NAME		ACCOUNT NUMBER
AUTHORIZED REGISTRANT EMPLOYEE'S NAME (PRINT)	SIGNATURE	TITLE
CITY	STATE	DATE

NOTE: This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a registration service agent.