

NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

Record Keeping Requirements



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

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.



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



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.



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 RG/VW
- List of motor carrier decals used and on hand



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.**





<http://www.wonderhealth.com/663183084/Questions-that-make-us-think/>

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.



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.



<https://maeap.org/wp-content/uploads/2019/03/On-Farm-Fuel-Storage-WQ-59.pdf>

Bulk End-User Record Requirements

What's required for Bulk End-Users?

- Fuel receipts, invoices, and bill of lading 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



Bulk End-User Record Requirements

(continued)

What's required for Bulk End-Users?

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



Bulk End-User Record Requirements

(continued)

What should bulk fuel **withdrawal records** contain?

- Date of the withdrawal
- Number of gallons
- Fuel type
- Vehicle unit number or license plate number fuel is placed into
- Purchase or inventory records showing tax was paid

1 2 3 **Company**

Bulk Fuel withdrawal Log

Date	Unit or Vehicle #	Fuel Type	Gallons

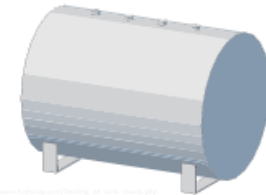
Bulk End-User Record Requirements

(continued)

Bulk End-User **inventory records** should include:

- Tank number, tank location, tank capacity
- Fuel Type
- Monthly beginning and ending inventories
- Monthly totalizer readings
- Fuel purchase receipts, invoices or bills of lading, including withdrawal details, and whether fuel was dispensed for highway or off-highway use

500 Gallon Cylinder
Oil Tank Level Chart



Length:
65 Inches
Diameter:
48 Inches

Inches	Gallons	Inches	Gallons	Inches	Gallons
1"	3	17"	158	33"	366
2"	7	18"	171	34"	379
3"	13	19"	184	35"	390
4"	20	20"	197	36"	402
5"	28	21"	210	37"	413
6"	36	22"	223	38"	424
7"	45	23"	237	39"	435
8"	55	24"	250	40"	445
9"	65	25"	263	41"	455
10"	75	26"	276	42"	464
11"	86	27"	290	43"	472
12"	98	28"	303	44"	480
13"	109	29"	316	45"	487
14"	121	30"	329	46"	493
15"	133	31"	341	47"	497

Bulk End-User Record Retention

Bulk End- Users must maintain records for a period of **three years** for audit purposes. **Required records will be requested if you are selected for audit.**





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.



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.



INTERNATIONAL REGISTRATION PLAN, INC.

<https://www.irpnlinc.org/>

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



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



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.

the original
to
recordkeeping
to enhance
your value to
your
employer/record
keeping/

INDIVIDUAL VEHICLE DISTANCE RECORD

CARRIER NAME	Wolf Pack Express	IRP ACCT NUMBER	12345	FLEET NUMBER	01	IFTA ACCT NUMBER	891234567
TRUCK NUMBER	5	TRAILER NUMBER	C1	TRAILER NUMBER		TRAILER NUMBER	C2
TRIP BEGIN DATE	4/1/2009	TRIP END DATE	4/23/2009				
TRIP ORIGIN	Raleigh, NC	TRIP DESTINATION	GREENSBORO,NC MEMPHIS,TN	TRIP DESTINATION	Raleigh, NC		
TRIP NUMBER	4	TRIP DESTINATION DETROIT,MI DURHAM,NC ORLANDO,FL					

BEGINNING ODOMETER READING			STATE LAWS REQUIRE THE DRIVER TO KEEP A RECORD OF DISTANCE DRIVEN AND FUEL PURCHASED IN EACH STATE FOR EACH TRIP.							
123,001										
TRIP DATE	STATE	ROUTES TRAVELED/ HIGHWAYS USED	ODOMETER (HUB) READING STATE EXIT	TOTAL DISTANCE PER STATE	DISPATCH/TRIP CITIES	INVOICE NUMBER	VENDOR NAME	FUEL/ GALLONS	TOLL DISTANCE	EMPTY
4/1/2009	NC	I40	123,301	300	GREENSBORO		Slow Joes	100		
4/3/2009	TN	I40	124,001	700	MEMPHIS		BB'Que	100		
4/4/2009	KY	I65 - I71	124,241	240						
	OH	I75	124,456	215						
4/6/2009	MI	I75	124,606	150	DETROIT		Coney Land	150		
4/8/2009	OH	I80 - US250 - I77	124,846	240						
	WV	I77	125,036	190						
	VA	I77	125,111	75						
4/8/2009	NC	US52 - I40 - I95	125,411	300	DURHAM		Slow Joes	150		
	SC	I95	125,611	200						
	GA	I95	125,722	111			Peach Stop	150		
4/17/2009	FL	I95 - I4	126,122	400	ORLANDO					
	GA	I95	126,233	111			Peach Stop	100		
	SC	I95	126,433	200						
4/23/2009	NC	I95 - I40	126,583	150	Raleigh					
ENDNG ODOMETER READING			126,583							
			TOTAL TRIP DISTANCE		3,582					

Joe Smith
DRIVER'S NAME/SIGNATURE

State Abbreviations: AL AZ AR CA CO CT DC DE 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 OH OK OR PA RI SC SD TN TX UT VT VA WA WV WI WY Other Jurisdictions Abbreviations: AB BC MB NB NF NS NT ON PE QC SK YT MX





Image: iStock
© iStock

IFTA & IRP ELD/GPS Distance Record Requirements

Distance records produced wholly or partly **by a vehicle-tracking system** and contain the following elements:

- Original GPS or other location data for the vehicle to which the records pertain
- Date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction
- Location of each GPS or other system reading



IFTA & IRP ELD/GPS Distance Record Requirements (continued)

Distance records produced wholly or partly **by a vehicle-tracking system** and contain the following elements:

- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain
- Calculated distance between each GPS or other system reading
- Route of the vehicle's travel
- Total distance traveled by the vehicle
- Distance traveled in each jurisdiction
- Vehicle identification number or vehicle unit number

IRP Vehicle-Tracking System Record Requirements

Standardization of Electronic Records - Effective **January 1, 2024**

Records produced by a vehicle-tracking system that utilizes latitudes and longitudes, a record must be created and maintained at a minimum of every 15 minutes when the vehicle's engine is on and contain the following elements:

- Vehicle identification number or vehicle unit number
- Date and time of each system reading
- Latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading

IRP Vehicle-Tracking System Record Requirements (continued)

Records produced by a vehicle-tracking system that utilizes latitudes and longitudes, a record must be created and maintained at a minimum of every 15 minutes when the vehicle's engine is on and contain the following elements:

- Odometer reading from the engine control module (ECM) of each system reading. If no ECM odometer is available, a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable

IRP Vehicle-Tracking System Record Requirements (continued)

The data must be accessible in an electronic spreadsheet format such as XLS, XLSV, CSV, or delimited text file. Formats from a vehicle tracking system that provide a static image such as PDF, JPEG, PNG, or Word are not considered accessible as use in section 1005 (b).

	A	B	C	D	E	F	G	H
1	Unit	Date	Jurisdiction	Distance	Odometer	Coordinates	Latitude	Longitude
2	03	6/30/2021	North Carolina	130.8	1383376	36.0500359, -79.8719499	36.05004	-79.8719
3	03	6/30/2021	North Carolina	130.8	1383245	36.5404818, -78.1867922	36.54048	-78.1868
4	03	6/30/2021	Virginia	255.6	1383245	36.5404818, -78.1867922	36.54048	-78.1868
5	03	6/30/2021	Virginia	255.6	1382990	38.1801019, -77.5016293	38.1801	-77.5016
6	03	6/29/2021	Virginia	141.8	1382990	38.1801019, -77.5016293	38.1801	-77.5016
7	03	6/29/2021	Virginia	141.8	1382848	36.5478201, -78.1824881	36.54782	-78.1825
8	03	6/29/2021	North Carolina	143.4	1382848	36.5478201, -78.1824881	36.54782	-78.1825
9	03	6/29/2021	North Carolina	143.4	1382705	36.1649124, -79.7176563	36.16491	-79.7177
10	03	6/28/2021	North Carolina	115.4	1382705	36.1649124, -79.7176563	36.16491	-79.7177
11	03	6/28/2021	North Carolina	115.4	1382589	36.5421803, -78.1857448	36.54218	-78.1857
12	03	6/28/2021	Virginia	331.5	1382589	36.5421803, -78.1857448	36.54218	-78.1857
13	03	6/28/2021	Virginia	331.5	1382258	36.5459969, -78.1832595	36.54597	-78.1833
14	03	6/28/2021	North Carolina	128.4	1382258	36.5459969, -78.1832595	36.54597	-78.1833
15	03	6/28/2021	North Carolina	128.4	1382129	36.0501675, -79.871904	36.05017	-79.8719
16	03	6/26/2021	North Carolina	48.2	1382129	36.0501675, -79.871904	36.05017	-79.8719
17	03	6/26/2021	North Carolina	48.2	1382081	36.5386224, -79.4683293	36.53862	-79.4683
18	03	6/26/2021	Virginia	18.9	1382081	36.5386224, -79.4683293	36.53862	-79.4683
19	03	6/26/2021	Virginia	18.9	1382062	36.7333703, -79.383593	36.73337	-79.3836
20	03	6/25/2021	Virginia	444.8	1382062	36.7333861, -79.3836188	36.73339	-79.3836
21	03	6/25/2021	Virginia	444.8	1381618	36.8886822, -76.4359231	36.88868	-76.4359
22	03	6/24/2021	Virginia	131.3	1381618	36.8886681, -76.4359213	36.88867	-76.4359
23	03	6/24/2021	Virginia	131.3	1381486	36.5465919, -78.1829866	36.54659	-78.183
24	03	6/24/2021	North Carolina	265.5	1381486	36.5465919, -78.1829866	36.54659	-78.183
25	03	6/24/2021	North Carolina	265.5	1381221	35.1684147, -81.4407189	35.16841	-81.4407

<https://workingnation.com/2020-presidential-debate-future-of-work-questions/>



IFTA Distance 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.



IRP Summaries

Monthly summary of the fleet's operations, which includes the total distance traveled **by each vehicle** in the fleet during the calendar month, and the distance traveled **by each vehicle** in each jurisdiction.

Quarterly summary of the fleet's operations, which includes the total distance traveled **by the combined fleet vehicles** during the calendar quarter, and the distance traveled **by the combined fleet vehicles** in each jurisdiction.

Distance Year summary of the quarterly summaries

INDIVIDUAL UNIT (TRUCK) SUMMARY

UNIT 5	2008				2009											
	July	August	September	3rd Qtr	October	November	December	4th Qtr	January	February	March	1st Qtr	April	May	June	2nd Qtr
Ending Odometer Reading													126,583			
Beginning Odometer Reading													123,001			
Or																
Ending Hubodometer Reading																
Beginning Hubodometer Reading																
Total Elapsed Distance													3,582			
Estimated Distance (Meter Broke)																
Total Monthly Distance													3,582			
State Distribution																
FL													400			
GA													222			
KY													240			
MI													150			
NC													750			
OH													455			
SC													400			
TN													700			
VA													75			
WV													190			
TOTALS													3,582			

APPORTIONED FLEET DISTANCE RECAP

Page _____ of _____

Fleet # _____

Distance Year July 1, 20____ Through June 30, 20____

Company Name _____

Fleet Location _____

DISTANCES

STATE	JULY	AUG	SEPT	3rd QTR	OCT	NOV	DEC	4th QTR	JAN	FEB	MAR	1st QTR	APR	MAY	JUNE	2nd QTR	TOTALS
TOTALS																	

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.



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

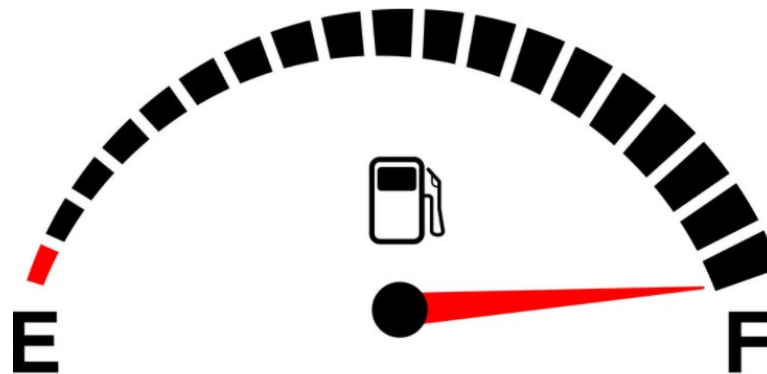


QUESTIONS

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.



<https://www.vectorstock.com/royalty-free-vector/fuel-gage-full-vector-2807238>

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.



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.



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



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

Fuel Record Examples

0701-02-26817 Sheetz #701 540-477-3110
227 Conicville Blvd Mount Jackson, VA 22842 Fed ID: [REDACTED]

Disp	Product	Reefer	Volume	Unit Cost	Net Cost	Total
10	TRUCK DIESEL	N	135.172 Gal	\$ 3.699	\$ 3.699	\$500.00

Salesperson Clerk Invoice Number: 0226817
Truck #: 2

COMPANY NAME: [REDACTED] CARRIER
RESPONSE: Cash Transaction
Cash \$500.00

Fuel Total-) \$500.00
Subtotal-) \$500.00
Total-) \$500.00

Signature: _____
Mon Dec 16 2013

Diesel Tax Distribution
GROSS DSL FED F/T=0.0000 STA F/T=0.0000 STA S/T=0.0000 NET DSL
500.00 0.00 0.00 0.00 500.00

FUEL CONTAINS NO VISIBLE EVIDENCE OF DYE

Page 1 of 1

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

Fuel Record Examples (continued)

Prepaid receipts, example on left are not acceptable documents for fuel purchases.

A final receipt must be obtained showing the required information, example on right.

WELCOME TO
~~XXXXXXXXXXXXXXXXXXXX~~
Wilmington NC

800000021410-001-2
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
WILMINGTON NC 28401
910-343-1070

Descr.	qty	amount
Prepay CA#01		100.00
	Sub Total	100.00
	Tax	0.00
TOTAL		100.00
	CASH \$	100.00

THANKS COME AGAIN

THANK YOU!

REG# 0002 CSH# 008 DR# 01 TRAN# 23073
01/19/12, 15:48:32 ST# 31

WELCOME TO
~~XXXXXXXXXXXXXXXXXXXX~~
Wilmington NC

W47 299

800000021410-001-2
~~XXXXXXXXXXXXXXXXXXXX~~
~~XXXXXXXXXXXXXXXXXXXX~~
WILMINGTON NC 28401
910-343-1070

Descr.	qty	amount
DIES CA #01:A	12.9606	50.01
SELF @ 3.850/ G		
Prepay Fuel		-100.00
	Sub Total	-49.99
	Tax	0.00
TOTAL		-49.99
	CASH \$	-49.99

THANKS COME AGAIN

THANK YOU!

REG# 0002 CSH# 008 DR# 01 TRAN# 23082
01/19/12 15:54:25 ST# 31

Fuel Record Examples (continued)

Third Party Fuel Summary

Management Report
AS OF DATE: 10/05/15

ACCT CODE													
CARD #	PURCH INVOICE BY TIME NUMBER	HUB NUMBER	UNIT	-----PURCHASED AT----- NAME CITY ST	QUAN	PRICE	TOTAL	DISC	CASH ADVANC	OTHER PUFCH	GST QST	INV FEE	TOTAL
ACT. FOR ACCT													
CARD	30 1310 73	912455	T100	FLYING J ROCK H SC.	50.47	2.159 S	108.97	0.00	0.00		0.00	2.50	111.47
					50.47		108.97		0.00		0.00		111.47
	29 1410 4623	102976	101	FLYING J FORT C VA	96.77	2.459 S	237.96	0.00	0.00		0.00	2.50	240.46
	30 1417 9526	103599	101	LOVES #37 RIPLEY WV	92.90	2.359 S	219.16	0.00	0.00		0.00	2.50	221.66
	01 1053 94	104029	101	FLYING J FORT C VA	56.90	2.459 S	139.94	0.00	0.00		0.00	2.50	142.44
	02 0926 15	104498	101	PILOT #46 CANTON OH	69.21	2.559 S	177.11	0.00	0.00		0.00	2.50	179.61
CARD	-----				315.78		774.17		0.00		0.00		784.17
TOTAL	CUSTID -----												
			5	TRANSACTION(S) U.S. DOLLARS	366.25		883.14	0.00	0.00		0.00	12.50	895.64
TOTAL	ACCOUNT					2.411				0.00			
			5	TRANSACTION(S) U.S. DOLLARS	366.25		883.14	0.00	0.00		0.00	12.50	895.64
						2.411				0.00			

Fuel Record Examples (continued)

Third Party Fuel Summary

Page 1 of 7

Monthly Activity Report
April-2016

Over-The-Road

Date	Card	Driver	Trip	Mileage	Store Name	City	ST	Store Inv	Diesel Quantity	Diesel Total	PPU	Reefer Quantity	Reefer Total	Dscnt	Cash Adv	Misc Total	Tran Total	
State: AL																		
Unit: 145																		
04/09	0008	2364	2364	632535	Petro Bucksv	Mccalla	AL		203.137	436.54	2.149	0.000	0.00	(84.36)	0.00	0.00	352.18	
									Unit #: 145 Totals:		203.137		0.000		(84.36)		0.00	
											436.54		2.149		0.00		352.18	
Unit: 146																		
04/28	0008	2364	2384	576827	Petro Shorte	Shorter	AL		50.783	114.72	2.259	0.000	0.00	(12.71)	0.00	0.00	102.01	
04/28	0008	2364	2384	577040	TA Mobile	Grand Bay	AL		175.000	400.58	2.289	0.000	0.00	(57.70)	0.00	0.00	342.88	
04/29	0008	2364	2384	577683	TA Mobile	Grand Bay	AL		140.898	322.52	2.289	0.000	0.00	(40.39)	0.00	0.00	282.13	
									Unit #: 146 Totals:		366.681		0.000		(110.80)		0.00	
											837.82		2.285		0.00		727.02	
Unit: 148																		
04/03	0033	4893	0	513250	Wilco Tp #55	Cottondale	AL	019590	0.000	0.00	0.000	0.000	0.00	0.00	100.00	0.00	100.00	
04/06	0033	4893	0	514564	TA Mobile	Grand Bay	AL		132.843	284.15	2.139	0.000	0.00	(59.38)	0.00	0.00	224.77	
									Unit #: 148 Totals:		132.843		0.000		(59.38)		0.00	
											284.15		2.139		0.00		324.77	



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



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



IFTA Fuel Record Retention

Fuel records must be maintained for all fuel purchased for IFTA audit purposes. **Required records will be requested if you are selected for audit.**

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



IFTA Manuals

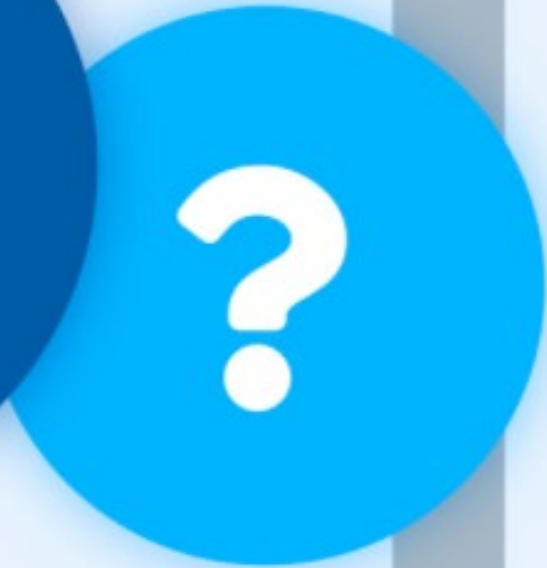
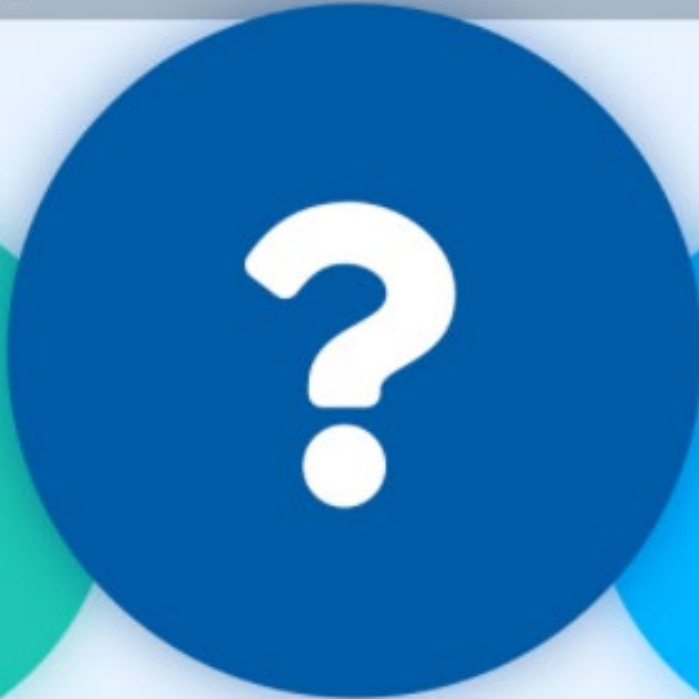
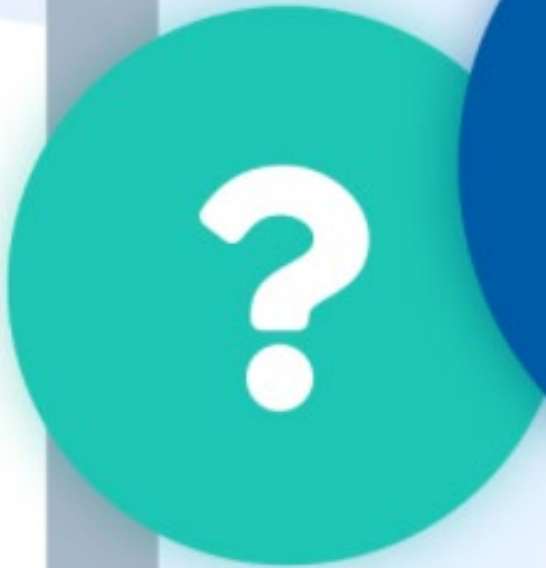
NCDOR – Excise Tax Division IFTA Compliance Manual

<https://files.nc.gov/ncdor/documents/files/2020-Revised-IFTA-Compliance-Manual-08-19-002.pdf>

IFTA, Inc. Procedures Manual

<https://www.iftach.org/manuals/2020/PM/Procedures%20Manual%20August%202020.pdf>

<http://boast.io/45-customer-feedback-questions-improve-business/>



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.)



Decal Inventory

YEAR _____

Instructions:

1. Complete all columns with requested information for all vehicles.
2. List any special circumstances in the Notes column.
3. Retain this document for 4 years for audit purposes.

Date	Decal Number	Unit Number	Last 4 Digits of VIN	Notes*
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____
9.	_____	_____	_____	_____
10.	_____	_____	_____	_____
11.	_____	_____	_____	_____
12.	_____	_____	_____	_____
13.	_____	_____	_____	_____
14.	_____	_____	_____	_____
15.	_____	_____	_____	_____
16.	_____	_____	_____	_____
17.	_____	_____	_____	_____
18.	_____	_____	_____	_____
19.	_____	_____	_____	_____
20.	_____	_____	_____	_____
21.	_____	_____	_____	_____
22.	_____	_____	_____	_____
23.	_____	_____	_____	_____
24.	_____	_____	_____	_____
25.	_____	_____	_____	_____
26.	_____	_____	_____	_____
27.	_____	_____	_____	_____
28.	_____	_____	_____	_____

* This field is for documenting anything that affected the status of a decal. For example, "Sold Truck" may be noted.



Record Keeping Requirements

NCDOR – MFS Record Keeping Requirements PowerPoint

<https://www.ncdor.gov/taxes-forms/motor-carrier-seminars/motor-carrier-seminar-presentations>

Objectives

- Define User, Qualified Motor Carrier, Intrastate (IN), International Fuel Tax Agreement (IFTA), International Registration Plan (IRP), Bulk Storage, and Bulk-End User
- 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

Any Questions?



<https://www.shutterstock.com/search/any-questions>