

# 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

# Quick Facts

- NC has approximately 25,000 combined IFTA and Intrastate accounts registered with our Excise Tax Division. Roughly half IFTA and half are IN carriers.
- NC has approximately 12,000 IRP registered account.
- Excise Tax issued @ 125K decals in 2024.
- NC is required to audit 3% of both their IFTA and IRP accounts annually.

# Quick Facts

- Motor Fuels Tax Examination Division has a staff of 22 auditors, 5 supervisors and 5 law enforcement officers and 1 supervisor situated across the state.
- Responsible for both motor carrier and motor fuel (fuel supply chain) audits.
- Motor Fuels auditors complete @ 1200 audits annually.
- NC receives approximately \$2.5 billion in motor fuel taxes from all revenue streams.

# User

A person who owns or operates a licensed highway vehicle that has a registered gross vehicle weight (RGVW) of at least 10,001 pounds and who 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 shall 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 RGVW
- List of motor carrier decals used and on hand





# User & IN Record Retention

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





<http://www.womenontheedge.com/NCDOR/questions-that-make-you-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-FarmFuelStorageWQ-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 of both highway and off-highway use
- Quarterly odometer readings
- Purchase and disposition dates of fleet 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 RGVW
- Monthly beginning and ending inventory of highway and off-highway fuel
- List of motor carrier decals used and on hand
- Monthly totalizer meter 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, license plate number fuel is placed into
- Purchase and inventory records showing tax was paid

[illegible]

# Bulk End-User Record Requirements

(continued)

Bulk End-User **purchase and 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.

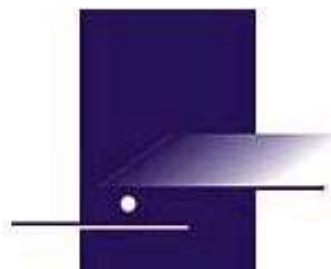


# International Registration Plan (IRP)

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.

A Fleet Vehicle is called an Apportionable Vehicle and such vehicle, 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.irponline.org/>

**NCDOR**

# 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



Distance records should substantially document the fleet's operations and contain the following elements:

# 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.

For more information,  
visit [www.irs.gov/efile](http://www.irs.gov/efile)  
or call 1-800-829-1040.  
To enhance  
your value to  
your  
employer/record  
keeping/



CARRIER NAME	Wolf Pack Express	IRP ACCT NUM BER	12345	FLEET NUMBER	01	IFTA ACCT NUMBER	891234567
TRUCK NUMBER	5	TRAILER NUMBER	C1			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 NUM BER	4		DETROIT,MI	DURHAM,NC	ORLANDO,FL		

BEGINNING ODOMETER READING			123,001	STATE LAWS REQUIRE THE DRIVER TO KEEP A RECORD OF DISTANCE DRIVEN AND FUEL PURCHASED IN EACH STATE FOR EACH TRIP.						
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					
ENDING ODOMETER READING			126,583							
			TOTAL TRIP DISTANCE	3,582						

Joe Smith  
DRIVER'S NAME/SIGNATURE

State Abbreviations: AL AZ AR CA CO CT 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





employer/record  
keeping/

# IFTA & IRP ELD/GPS Distance Record Requirements

Distance records produced wholly or partly **by a vehicle-tracking system must be maintained at a minimum every 10 minutes when the engine is on** and shall contain the following elements:

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



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

Distance records produced wholly or partly **by a vehicle-tracking system must be maintained at a minimum every 10 minutes when the engine is on** and shall 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

# 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, XLSX, 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	36.545969, -78.1832595	36.54597	-78.1833
14	03	6/28/2021	North Carolina	128.4	1382258	36.545969, -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



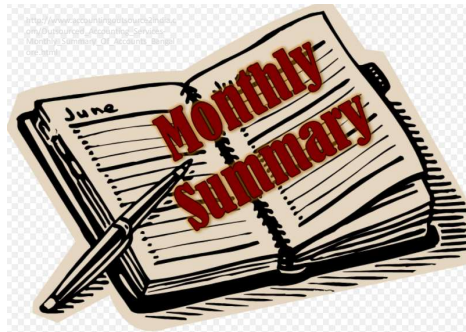
<https://workingnation.com/2020-presidential-debate-future-of-work-questions/>



# 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 Apportioned Vehicle** in the Fleet during the calendar month, and the distance traveled **by each Apportioned 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	

[illegible]

Fleet #		
---------	--	--

Distance Year July 1, 20\_\_\_\_ Through June 30, 20\_\_\_\_

Company Name						
--------------	--	--	--	--	--	--

Fleet Location							
----------------	--	--	--	--	--	--	--

## DISTANCES

[illegible]

# 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**

[IRP Compliance Manual](#)

**IRP, Inc. The Plan**

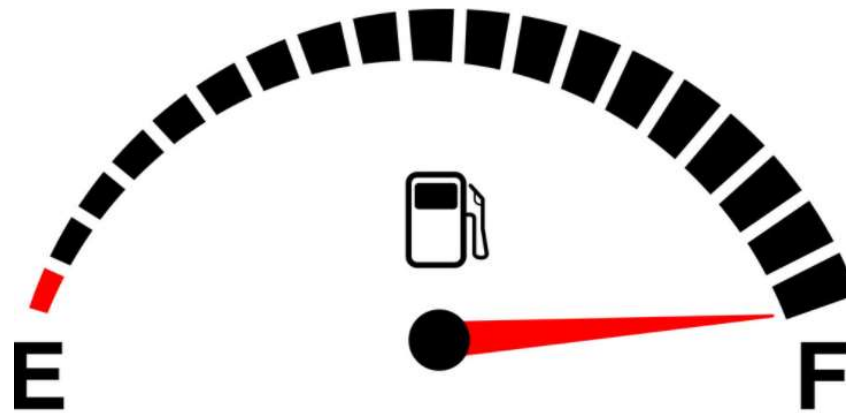
[International Registration Plan 2024](#)

# QUESTIONS

# IFTA Fuel Record Requirements

Licensee shall maintain complete records of all motor 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 for purposes of allowing tax-paid credit any fuel records 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
- 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

299104

FUEL MART EXPRESS /908 ROAD B /HENDERSON, NE 68371  
Number: 0101-2671B1 05/25/2021 Station: 1 Part 1 of 2

Pump	Products	Reefer	Quantity	Unit Cost	Total
# 7	DIESEL 2 - MANUAL	N	76.456	2.799	214.00
subtotal =			214.00		
sales tax =			0.00		
TOTAL =			214.00		
payments received =			254.00		
change =			0.00		

Salesperson ID: CMP Invoice #: 01012671  
Truck Number: 3701

Billing Company: [REDACTED] EXPRESS / CASH  
Company Name : SEMI PRO

THANK YOU! --- THANK YOU!

ORIGINAL

CDH BUSINESS PRODUCTS, LLC 1-800-208-0086

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

# Fuel Record Examples (continued)

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

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

**Pilot.**

STORE 6955  
1044 Jimmy Kerr Rd  
Haw River, NC 27258  
(336) 578-2610  
04/27/2018

SALE  
Transaction #: 2224191

Qty	Name	Price	Total
1	Truck Diesel	250.00	250.00
	Pump:	22	
	Gallons:	75.324	
	Price / Gal:	3.319	
	Subtotal		250.00
	Sales Tax		0.00
	Total		250.00

Received  
Debit Card  
XXXXXXXXXXXX0014 INSERT  
Approved  
Auth #: 943912

PE: COMPLETION  
DEBIT (C)  
J: A0000000980840  
R: 8000048000  
J: 06010A03600000  
TSI: 6800  
ARC: 00

IMPORTANT - Retain  
records.

CUSTOMER COPY  
Vehicle ID: 4926  
VehicleID 4926  
CompanyName harris travel  
Odometer  
TripNumber

**Pilot.**

STORE 6955  
1044 Jimmy Kerr Rd  
Haw River, NC 27258  
(336) 578-2610  
04/27/2018

SALE  
Transaction #: 2224191 \*\*\*\*PREPAY\*\*\*\*

Qty	Name	Price	Total
1	Truck Diesel	250.00	250.00
	Pump:	22	
	Subtotal		250.00
	Sales Tax		0.00
	Total		250.00

Received  
Debit Card  
XXXXXXXXXXXX0014 INSERT  
Approved  
Auth #: 943912

TYPE: PREAUTH  
US DEBIT (C)  
AID: A0000000980840  
TVR: 8000048000  
IAD: 06010A03600000  
TSI: 6800  
ARC: 00

IMPORTANT - Retain  
records.

CUSTOMER COPY  
Vehicle ID: 4926  
VehicleID 4926  
CompanyName harris travel  
Odometer  
TripNumber

# Fuel Record Examples (continued)

## Third Party Fuel Summary

Transaction Report										2022-01-21 12:00			
Carrier: LAUNCH LOGISTICS LLC		Start Date: 2020-01-01		End Date: 2020-03-31		Carrier Id 164836		Contract Id: All					
Group by: Driver ID		Sort by: Transaction Date		Total Records: 1509									
Card #	Tran Date	Invoice	Unit		Odometer	Location Name	City	State/ Prov	Fees	Item	Unit Price	Qty	Amt DB Currency
48824	2020-02-10	38245				LOVES # 364 TRAVEL STOP	CHARLESTON	TN		ULSD	2.779	99.93	277.71 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-02-13	0482136468				ONE9 SPEEDWAY 87115	CHATTANOOGA	TN		ULSD	2.499	168.14	420.17 N USD/Gallons
										CADV		1.00	100.00 N USD/Gallons
48824	2020-02-14	07055				LOVES # 295 TRAVEL STOP	CHOUTEAU	OK		ULSD	2.549	175.03	448.14 N USD/Gallons
										CADV		1.00	100.00 N USD/Gallons
48824	2020-02-16	0093822				CORNER PANTRY	KIMBALL	SD		ULSD	2.599	133.63	347.30 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-02-17	6070975978				MAVERIK POST FALLS 607	POST FALLS	ID		ULSD	2.459	184.08	452.66 N USD/Gallons
48824	2020-02-20	43240				TA BOISE	BOISE	ID		ULSD	3.159	194.95	615.86 N USD/Gallons
48824	2020-02-21	0045978701	1017			SAPP BROTHERS	CHEYENNE	WY		FUEL	2.779	178.64	498.43 N USD/Gallons
										CADV		1.00	200.00 N USD/Gallons
48824	2020-02-21	0097518				BUCKYS 342	ST JOSEPH	MO		ULSD	2.539	105.11	268.86 N USD/Gallons
48824	2020-02-26	0487148892				ONE9 SPEEDWAY 87177	JASPER	TN		ULSD	2.479	203.50	504.48 N USD/Gallons
										CADV		1.00	94.00 N USD/Gallons
48824	2020-02-27	89559				LOVES #658 TRAVEL STOP	WEST SILOAM SPRINGS	OK		ULSD	2.589	137.26	355.37 N USD/Gallons
										CADV		1.00	100.00 N USD/Gallons
48824	2020-02-29	00013896	1017			TOTAL 4054	BENNETT	CO		ULSD	2.459	161.90	398.12 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-03-01	33370				LOVES # 372 TRAVEL STOP	ONTARIO	OR		ULSD	2.889	106.56	307.86 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-03-03	26258	Richard Spurlock			LOVES #681 TRAVEL STOP	PROSSER	WA		ULSD	2.949	132.03	389.37 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-03-05	02016267	Richard Spurlock			PWI #979 TEXACO	ELWOOD	UT		ULSD	2.659	167.49	445.35 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-03-06	0046362848	1017	Richard Spurlock		SAPP BROTHERS	CHEYENNE	WY		FUEL	2.879	87.17	233.53 N USD/Gallons
										CADV		1.00	15.00 N USD/Gallons
48824	2020-03-06	02012448	Richard Spurlock			BUCKYS 342	ST JOSEPH	MO		ULSD	2.479	117.50	291.27 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons
48824	2020-03-12	0492717875	Richard Spurlock			ONE9 SPEEDWAY 87177	JASPER	TN		ULSD	2.339	184.71	432.04 N USD/Gallons
										CADV		1.00	100.00 N USD/Gallons
48824	2020-03-13	0646187018	Richard Spurlock			PILOT NEVADA 167	NEVADA	MO		ULSD	2.459	152.06	373.90 N USD/Gallons
										CADV		1.00	50.00 N USD/Gallons



# Fuel Record Examples (continued)

## Third Party Fuel Summary

Page 2 of 2



### Current Charges Detail

Account #: [REDACTED]

Invoice Number: 428725991

Card #	Date	Transaction #	Store Location	Product	Driver ID	Odometer	Vehicle ID	Qty	Fuel \$	Merch \$	Retail \$	Invoice \$
001	1/9/2020	94241	7937 Mc Leansville NC	Truck Diesel	0808		5	32.290	\$102.00		\$102.00	\$98.13
Subtotal for Card 001 - Frank Barr								32.290	\$102.00		\$102.00	\$98.13
002	1/6/2020	91981	7937 Mc Leansville NC	Truck Diesel	0808	1300332	01	67.830	\$217.00		\$217.00	\$208.86
002	1/9/2020	94028	7937 Mc Leansville NC	Truck Diesel	0808	1300668	01	49.380	\$156.00		\$156.00	\$150.07
Subtotal for Card 002 - Angie Barr								117.210	\$373.00		\$373.00	\$358.93
Total for Account # 137223								149.500	\$475.00		\$475.00	\$457.06



# 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



Company Name \_\_\_\_\_ Month/Year \_\_\_\_\_  
 Fuel Type \_\_\_\_\_ Tank Number \_\_\_\_\_ Ending Physical Inventory \_\_\_\_\_  
 Beginning Meter Reading \_\_\_\_\_ Ending Meter Reading \_\_\_\_\_

[illegible]

Retain this document for 4 years for audit purposes.

# 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**

[2024 Compliance Manual](#)

**IFTA, Inc. Procedures Manual**

[Procedures Manual](#)

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



# 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 Fuel Investigators for further review.



# 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**  
[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>