

# AGREEMENT TO MAINTAIN RECORDS FOR IRP AND IFTA

North Dakota Department of Transportation, Motor Vehicle  
SFN 60450 (5-2024)

MOTOR VEHICLE DIVISION  
MOTOR CARRIER SECTION  
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US DOT Number

IRP Account Number

ND IFTA Account Number

Carrier/Company Name			
Physical/Street Address	City	State	ZIP Code
Mailing Address	City	State	ZIP Code

**RECORDKEEPING REQUIREMENTS:** You must maintain records on each vehicle for **every** trip. All miles must be accounted for including all vehicle movements, whether in state or out of state, whether loaded, empty, deadhead or bobtail distance is traveled. Audits are completed using receipts and records provided by the licensee (records must be detailed enough to enable trips to be recreated and support each trip's jurisdictional miles). Therefore, the burden of proof in an audit is on the licensee. Vehicle Tracking Systems (VTS) or driver prepared records must comply with the record-keeping requirements established by IFTA and IRP. If VTSs are used for IFTA and IRP record-keeping, ensure they are compliant with IFTA and IRP requirements and retention periods.

**DISTANCE RECORDS** (IFTA and IRP): Driver prepared records must include:

- Date of trip (starting and ending)
- Trip origin and destination
- Route of travel (including intermediate stops & highway numbers)
- Beginning and ending reading from the odometer, hubodometer, or engine control module (ECM) for the trip
- Vehicle fleet number (for multiple fleets)
- Total trip distance
- Unit number or vehicle identification number (VIN)
- Distance by jurisdiction (reading at jurisdictional lines)
- Monthly, quarterly, and annual summaries by unit and fleet

**DISTANCE RECORDS** (IFTA and IRP): Vehicle Tracking System records must be accessible in an electronic spreadsheet format or delimited text file and include:

- System readings at least every 10 minutes (IFTA) / 15 minutes (IRP)
- Date and time of each system reading
- Latitude and longitude of each system reading to include a minimum of 4 decimal places
- Odometer reading for each system reading
- Unit number or vehicle identification number (VIN)
- Monthly, quarterly, and annual summaries by unit and fleet

**FUEL RECORDS** (IFTA only): You must maintain **ALL** original fuel source documents (**receipts**) for each fuel type for each vehicle. Over the road fuel purchases and bulk fuel purchases are to be accounted for separately. Monthly and quarterly summaries by unit and fleet must be prepared. An acceptable fuel receipt or invoice must include:

- Date of purchase
- Name and address of the seller of the fuel
- Number of gallons/liters of fuel purchased
- Fuel type
- Price per gallon/liter
- Unit number or vehicle identification number (VIN)
- Purchasers name

Bulk storage facility and withdrawal records must include the following in order to receive tax paid credit:

- Receipts for all deliveries of bulk fuel
- Purchase records showing tax was paid
- Quarterly inventory reconciliations
- Location and capacity of bulk tank
- Bulk withdrawal records including all IFTA & non-IFTA units' withdrawals that include the following:
  - Date of withdrawal
  - Quantity of fuel withdrawn (including meter readings)
  - Fuel Type
  - Unit number or VIN

**RECORDS RETENTION:** All records pertaining to IFTA must be kept for four years, including unused decals. Every quarter an IFTA return must be filed summarizing distance traveled and fuel purchased for all your qualified vehicles, even if no operations were conducted. Failure to maintain complete records could result in disallowing all tax paid credit and reduction of reported MPG's by 20% or to a 4.0 MPG for IFTA.

All records pertaining to IRP distance records must be retained to support the reported distance for the current registration year and the three previous registration years to include the reporting period for each of the 3 registrations years. A total of up to 7 years may be required. Failure to make records available or provide adequate records for audit may result in an assessment of 20% of the Apportionable Fees paid by the Registrant for the Registration Year to which the records pertain. In an instance where the Registrant has a second such offense, the assessment will be 50%. In an instance where the Registrant has a third offense, the assessment will be 100%.

**DECLARATION:** The undersigned has read this document and agrees to maintain records and report information in accordance with the most current IRP and IFTA requirements.

Printed Full Name	Title
Signature of Applicant	Date / /