

## RECORD KEEPING REQUIREMENTS

All individuals who license their vehicles under the IRP and/or the IFTA are required to maintain operational records. Operational records must be maintained to substantiate mileage and fuel use reporting on IRP applications and IFTA quarterly tax returns for the current and previous three (3) license years.

### MILEAGE RECORD KEEPING

Mileage records must be maintained for ALL movement of a qualified vehicle including loaded, empty, deadhead, and/or bobtail. Source documents must contain sufficient detail that all vehicle movement may be traced. One of the following sources should be consistently used to determine vehicle mileage:

1. State maps;
2. Standard mileage guides;
3. Odometer and/or hubodometer readings; or
4. Computer programs based on actual routing.

Mileage should be recorded on an Individual Vehicle Mileage and Fuel Record (IVMR). An acceptable IVMR shall contain the following information:

1. Date of trip (starting and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer and/or hubodometer reading of the trip;
5. Total trip miles;
6. Mileage by jurisdiction; and
7. Unit number or vehicle identification number.

The Alabama Department of Revenue may waive either item 3 or 4 above upon registrant request and may require an IVMR to include additional information as follows:

1. Vehicle fleet number;
2. Licensee's name;
3. Trailer number; and
4. Driver's signature and/or name.

The information recorded on the IVMRs must be accurate and legible. IVMRs should be used to prepare monthly and/or quarterly recaps for each jurisdiction. Mileage recaps shall be used to complete IRP applications and IFTA quarterly tax returns.

### FUEL RECORD KEEPING

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate monthly recaps must be compiled by unit for each jurisdiction and motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. Fuel recaps should be used to complete IFTA quarterly tax returns.

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt of invoice. An acceptable receipt or invoice must include, but shall not be limited to, the following:

1. Date of purchase;
2. Sellers name and address;
3. Number of gallons purchased;
4. Fuel type;