



Questions?

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IRP and IFTA Record Keeping Requirements

The maintenance of mileage/distance and fuel records is a requirement of the IRP and IFTA programs. Mileage/distance and fuel records are needed to ensure proper tax distribution among member jurisdictions. The carrier and driver are responsible for maintaining vehicle trip reports, which record by state/province every mile driven and every gallon of fuel put into the licensed power unit.

These records are subject to audit to ensure proper tax liability to Minnesota and the other jurisdictions.

Assessments for inadequate or unavailable records may exceed \$10,000 per vehicle.

Log Books/Electronic Logging Devices

Paper and electronic log books may not contain the required mileage/distance information. Please review the information below to make sure that the vehicle trip reports contain the required data elements. ELDs may not be compliant with the IRP/IFTA record keeping requirements. **Record retention for IRP is 5 ½ years and 4 years for IFTA.**

Link to resources: <https://www.fmcsa.dot.gov> <http://www.irponline.org/default.asp?page=ELD>

IFTA Vehicle Trip Report Produced by a Vehicle Tracking System (New 1/1/2024):

The IFTA program requires the vehicle mileage/distance reports contain the following items for mileage/distance records produced by a vehicle tracking system that utilizes latitudes and longitudes, a record must be created and maintained at a minimum every **10 minutes** when the vehicle's engine is on and contain the following data elements:

1. The vehicle identification number or vehicle unit number
2. The date and time of each system reading.
3. The latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading.
4. The 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.

This 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 provides a static image such as PDF, JPEG, PNG, or Word are not considered acceptable.

IRP Vehicle Trip Report Produced by a Vehicle Tracking System (New 1/1/2024)

The IRP program requires the vehicle mileage/distance trip reports contain the following items for mileage/distance records produced by a vehicle tracking system that utilizes latitude 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 data elements:

1. The vehicle identification number or vehicle unit number
2. The date and time of each system reading.
3. The latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading.
4. The 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 hubometer for the trip will be acceptable.

This 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.

Vehicle Distance Trip Report

A "Trip Report" is the source document completed by the driver that records in detail the vehicle mileage/distance traveled and fuel purchased. The mileage/distance and fuel trip report must contain the following items:

1. Date of trip (starting and ending)
2. Trip origin and destination. Destination is considered the furthestmost point from the trip origin

3. Highway routes of travel
4. Beginning and ending trip odometer or hubodometer reading
5. Total trip miles
6. Mileage/distance by state/province (determined by state line odometer reading or route of travel)
7. Unit number or vehicle identification number
8. Vehicle fleet number
9. Registrant's name

Fuel Records

To obtain credit for tax paid purchases: 1. A receipt, invoice, or transaction listing from seller, or 2. A credit card receipt, or 3. A transaction listing generated by a third party, or 4. An electronic or digital record of an original receipt or invoice.

The specific document must contain:

1. Date of purchase
2. Seller's name and address
3. Number of gallons or liters purchased
4. Fuel type
5. Price per gallon or liter or total amount of sale
6. Unit numbers
7. Purchaser's name (in case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party)

Bulk Fuel

The licensee shall retain the following records for its bulk storage facilities to claim tax-paid credit.

1. Purchase price of the fuel delivered into the bulk storage includes tax paid to the jurisdiction where the bulk storage is located or the licensee has paid fuel tax to the jurisdiction where the bulk storage is located
2. Receipts for all deliveries
3. Quarterly inventory reconciliations for each tank
4. The capacity of each tank
5. Bulk withdrawal records for every bulk tank at each location

Report of fuel withdrawn from a bulk tank when placed into the tank of the licensed power unit. Credit for fuel tax must be substantiated by:

1. The location of the bulk storage from which the withdrawal was made
2. The date of the withdrawal
3. The quantity of fuel withdrawn
4. The type of fuel withdrawn
5. The identification of the vehicle or equipment into which the fuel was placed

Monthly Summaries (Recaps)

IRP and IFTA require each carrier to maintain a monthly summary of distance/miles traveled and fuel purchased for each vehicle. Monthly totals for the following items are required for all vehicles in the fleet:

1. Total distance driven in each jurisdiction
2. Total distance driven for the month
3. Total gallons of fuel purchased in each jurisdiction
4. Total fuel purchased

It is recommended that the vehicles MPG be monitored for ranges out of the normal. Missing distance and missing fuel affect the MPG which leads to incorrect payment of fuel taxes.

Record Retention

IFTA Retention Requirement

Records used to support the information reported on the fuel tax returns (distance/miles and fuel purchases) must be retained for four years from the filing date of the return.

IRP Retention Requirement Mileage/Distance

Records used to support the information reported on the annual renewal are required to be retained for 5 1/2 years.