

MILEAGE RECORD KEEPING REQUIREMENTS

The mileage record keeping requirements are similar for both IFTA and IRP.

***P540 DISTANCE RECORDS**

.100 Licensees shall maintain **detailed distance records which show operations on an individual-vehicle basis**. The operational records shall contain, but not be limited to:

1. Taxable and non-taxable usage of fuel;
2. Distance traveled for taxable and non-taxable use; and
3. Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

.200 An acceptable distance accounting system is necessary to substantiate the information reported on the tax return filed quarterly or annually. A licensee's system at a minimum **must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries**. Supporting information should include:

1. Date of trip (starting and ending);
2. Trip origin and destination;
When a trip includes more than one stop, (multiple destinations) the added stops should also be recorded
3. Route of travel;
4. Beginning and ending odometer or hub odometer reading of the trip;
5. Total trip miles/kilometers;
IFTA and IRP require reporting ALL miles the unit travels. Total miles must include loaded and deadhead miles, and any local miles when the unit is taken for servicing.)
6. Miles/kilometers by jurisdiction;
7. Unit number or vehicle identification number;
8. Vehicle fleet number;
9. Registrant's name; and
10. May include additional information at the discretion of the base jurisdiction.

DOT-required driver logs may be used to document either IFTA or IRP miles, as long as they contain the required elements for IFTA and IRP. If used the DOT Records, they must be kept for 4 years rather than the 6 months required by DOT.

Regardless of the mileage documentation form used, it must include all of the elements listed above.