

# AGREEMENT TO MAINTAIN RECORDS FOR IRP AND IFTA

North Dakota Department of Transportation, Motor Vehicle  
SFN 60450 (7-2017)

MOTOR VEHICLE DIVISION/IRP  
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|                 |                    |                     |          |
|-----------------|--------------------|---------------------|----------|
| US DOT #        |                    |                     |          |
| Company Name    | IRP Account Number | IFTA Account Number |          |
| Mailing Address | City               | State               | ZIP Code |

**DISTANCE RECORDS (IFTA AND IRP):** You **must** maintain original driver-prepared Individual Vehicle Distance Record (IVDR) on each vehicle for **each** trip. Driver prepared source documents must include the following:

- Date of trip (starting and ending)
- Trip origin and destination
- Route of travel (highway numbers)
- Beginning and ending odometer/hubometer reading of trip
- Total trip distance
- Distance by jurisdiction
- Unit number or vehicle identification
- Vehicle fleet number (for multiple fleets)

**FUEL RECORDS (IFTA Only):** You must maintain original fuel source documents for each fuel type for each vehicle. Over the road fuel purchases and bulk fuel purchases are to be accounted for separately. An acceptable fuel receipt or invoice must include:

- Date of purchase
- Name and address of seller
- Number of gallons purchased
- Fuel type
- Price per gallon
- Unit number or vehicle identification
- Purchasers name

Bulk storage fuel purchases must be supported by delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank. To receive tax paid credit the following information must be maintained:

- Date of withdrawal
- Number of gallons/liters withdrawn
- Fuel type
- Unit number
- Purchase and inventory records showing tax was paid on all bulk withdrawals
- Meter readings, inventory measurements, and monthly reconciliations

## RECORDS RETENTION:

All records pertaining to IFTA must be kept for four years, including unused decals. IRP distance records must be retained to support the reported distance for the current registration year and three previous registration years. Failure to make records available or provide adequate records for audit may result in an assessment based on estimation in the amount of 20% of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the records pertain including Apportionable Fees based on Estimated Distance for the first offense. 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 IRP and IFTA requirements. Every quarter an IFTA return must be filed summarizing distance traveled and fuel purchased for all your qualified vehicles. I understand failure to maintain complete records could result in disallowing all tax paid fuel credit and reduction of MPG to 4.0 for IFTA.

|                   |       |      |
|-------------------|-------|------|
| Printed Full Name | Title |      |
| Signature         |       | Date |