

AGREEMENT TO MAINTAIN RECORDS  
IN ACCORDANCE WITH THE  
INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Each licensee shall maintain records to substantiate information reported on the quarterly IFTA tax report. Licensee must use and maintain required source documents to support the actual miles traveled and fuel purchased. These documents must also be used to prepare your (IFTA Quarterly Tax Return). Routes of travel and miles generated from mileage software programs are not based on acceptable source documents. Failure to maintain and use the required source documents to prepare your tax return may result in the revocation of your IFTA License. The licensee shall preserve the records for a period of four years from the due date of the return.

- A. Each licensee shall maintain complete records for vehicles identified as part of the licensee's operations (bearing a Kansas IFTA decal), supported by fuel receipts of all fuel purchased, received, and used in the conduct of its business. Retail purchases must be supported by a receipt or invoice, credit card receipt, or microfilm/microfiche of the receipt or invoice. An acceptable retail receipt or invoice must include, but shall not be limited to the following:
1. The date of purchase
  2. The seller's name and address
  3. The number of gallons or liters purchased
  4. The type of fuel
  5. The price per gallon or liter or total amount of the sale
  6. The unit number and/or plate number
  7. The purchaser's name (In the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made.)
- B. Copies of all bulk fuel delivery tickets and/or receipts and bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses. To obtain credit for withdrawals from licensee owned tax paid bulk storage, the following records must be maintained:
1. The date of withdrawal
  2. The number of gallons or liters dispensed
  3. The fuel type
  4. The unit number and/or plate number
  5. Purchase and inventory records to substantiate that the tax was paid on all bulk fuel
- C. An acceptable mileage accounting system is necessary to substantiate the information reported on the quarterly IFTA tax return. Mileage records required by regulation must be used to prepare (IFTA Quarterly Tax Returns). Individual vehicle mileage records must include:
1. The date of the trip (starting and ending)
  2. The trip origin and destination
  3. The route of travel
  4. The beginning and ending odometer or hub odometer reading of the trip
  5. The total trip miles or kilometers
  6. The miles or kilometers by jurisdiction
  7. The unit number or vehicle identification number
  8. The registrant's name

The Kansas Department of Revenue requires that records be made available to the Department for audit upon request. If you have any questions contact a vehicle auditor at (785) 296-7719.

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DECLARATION

I have read the above and agree to maintain all required records. I understand that if I fail to maintain proper mileage and fuel records for inspection by the Department, the Department may use a standard M.P.G. of four (4) miles per gallon for the period under audit and may suspend or cancel license privileges.

Name of Carrier \_\_\_\_\_.

Account Number \_\_\_\_\_.

Address of Carrier \_\_\_\_\_.

Signature of Owner \_\_\_\_\_.