International Fuel Tax Agreement
and International Registration Plan

RECORDKEEPING



MoDOT

July 2026

Recordkeeping Reminders

- Keep IFTA records for four years
- Keep IRP records for three years
- Save fuel receipts or third-party transaction listing
  Note: The burden of proof is on the carrier
- Different fuel types require a separate return for each type

Save time and money!

File IFTA returns and IRP renewals online at *modot.org/mce*

IRP Renewal Schedule

Registration Period	File By*	Pay By**	Plate Expires
January 1 - December 31	October 1	December 1	December 31
April 1 to March 31	January 1	March 1	March 31
July 1 to June 30	April 1	June 1	June 30
October 1 to September 30	August 1	September 1	September 30

* Late filing penalty = $100

** Late payment penalty = $50 per truck, to a maximum of $150

IFTA Quarterly Fuel Tax Filing Dates

Quarter	Reporting Period	Due Date
1	January - March	April 30
2	April - June	July 31
3	July - September	October 31
4	October - December	January 31

Carriers who file annually: Returns are due Jan. 31.
Records must be kept and reported by quarter.

The International Fuel Tax Agreement and International Registration Plan make it possible for motor carriers to operate in several states and provinces while handling registration and tax transactions in one location.

Keeping up with IFTA and IRP requires careful and consistent recordkeeping. Staying on top of paperwork and keeping good files can be the difference between a clean audit and a burdensome experience with financial penalties.

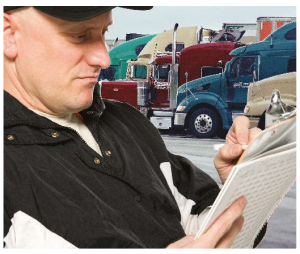
Qualified Vehicles

Both IFTA and IRP require reporting of all activity of qualified vehicles. A qualified motor vehicle is a vehicle used to transport persons or property that:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds,
2. Has three or more axles regardless of weight, or
3. Is used in combination where the combined weight exceeds 26,000 pounds.

Neither IFTA nor IRP include recreational vehicles or units with Beyond Local plates that travel only in their base state or province.

IRP also excludes vehicles that display restricted plates (i.e. farm vehicles), city pick up and delivery vehicles and government-owned vehicles.

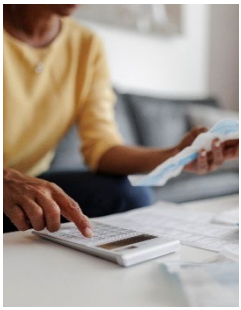




Distance Accounting & Record Preservation

Both IFTA and IRP require carriers to maintain detailed distance records that report operations on an individual vehicle basis.

Carriers may use Individual Vehicle Mileage Records (IMVR), also known as trip sheets or trip reports, for this purpose or Vehicle Tracking Systems (VTS). All travel (loaded, empty, deadhead, and bobtail) must be reflected on an IVMR or VTS. IVMRs must be summarized monthly by vehicle and for the licensee's entire fleet. Monthly records must be summarized in quarterly reports.



IFTA requires licensees to preserve all records used to create quarterly tax returns and or annual tax returns for four years from the tax return due date or filing date, whichever is later.

IRP requires carriers to preserve all records supporting each annual renewal for three years after the close of the registration year.

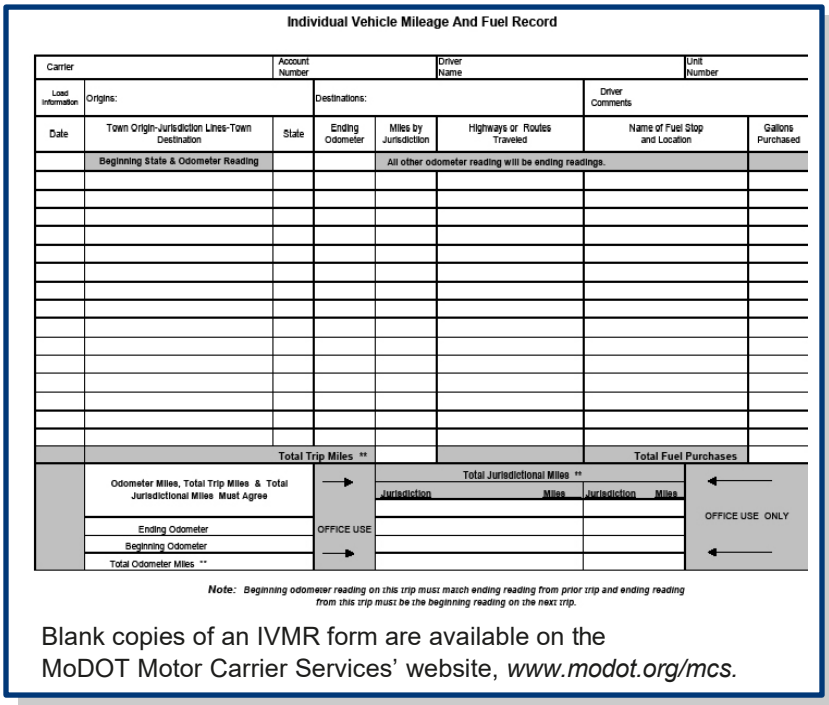
For either program, records must be made available to any member jurisdiction upon request. If a carrier fails to retain and preserve such records, assessments and penalties are imposed. Failure to comply could result in suspension or revocation of the licensee's operating credentials.

Individual Vehicle Mileage Record

Mileage must be determined using consistent internal controls and cutoff dates. It should be recorded on standardized trip reports. At a minimum, the following information must be maintained:

1. Trip dates (beginning and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer readings;
5. Total trip distance traveled;
6. Miles by jurisdiction;
7. Vehicle identification and fleet number; and
8. Licensee's name.

If a licensee fails to maintain records from which their true IFTA liability can be determined, the base jurisdiction will add the appropriate penalties and interest and serve an assessment upon the licensee in the same manner as an audit assessment.



Individual Vehicle Mileage And Fuel Record

Carrier		Account Number		Driver Name		Unit Number	
Load Information	Origins:		Destinations:		Driver Comments		
Date	Town Origin-Jurisdiction Lines-Town Destination	State	Ending Odometer	Miles by Jurisdiction	Highways or Routes Traveled	Name of Fuel Stop and Location	Gallons Purchased
	Beginning State & Odometer Reading			All other odometer reading will be ending readings.			
	Total Trip Miles **					Total Fuel Purchases	

Odometer Miles, Total Trip Miles & Total Jurisdictional Miles Must Agree		Total Jurisdictional Miles **				
		Jurisdiction	Miles	Jurisdiction	Miles	OFFICE USE ONLY
Ending Odometer	OFFICE USE					
Beginning Odometer						
Total Odometer Miles **						

Note: Beginning odometer reading on this trip must match ending reading from prior trip and ending reading from this trip must be the beginning reading on the next trip.

Blank copies of an IVMR form are available on the MoDOT Motor Carrier Services' website, *www.modot.org/mcs.*

Vehicle Tracking System Records

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.
Reports must contain:

1. The date and time of each reading.
2. The latitude and longitude. (Minimum 4 decimal places.)
3. The odometer reading from the engine control module (ECM) of each system reading.
4. The vehicle identification number or vehicle unit number.

This data must be accessible in an electronic spreadsheet format such as XLS, XLSX, CSV or delimited text file. For more information reference the IFTA Procedures Manual (section 540.200).

Fuel Accounting For IFTA

Every carrier must maintain complete records of all motor fuel purchased, received and used. Separate totals must be compiled for each motor fuel type. Retail fuel and bulk fuel purchases are to be accounted for separately.



Any receipts or vendor invoices containing erasures or alterations will not be accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. If tax-paid fuel documentation is unavailable, all claims for tax-paid fuel will be disallowed.

Retail Fuel

Retail purchases must be supported by an electronic or digital record of an original receipt or invoice. At a minimum this documentation must include:



1. Date of purchase;
2. Seller's name and address;
3. Numbers of gallons (liters) purchased;
4. Fuel type;
5. Price per gallon or amount of sale;
6. Unit numbers; and
7. Purchasing company's name.

Recording fuel purchases on the IVMR is recommended to increase reporting accuracy.

Bulk Fuel

For IFTA purposes, bulk fuel is defined as fuel delivered into a storage tank owned, leased or controlled by the licensee and not delivered directly to the fuel tank of a qualified vehicle. The licensee must retain copies of all delivery tickets and/or receipts. Bulk fuel inventory reconciliations must be maintained.

A carrier may claim a tax-paid credit on the IFTA tax return for bulk fuel from the storage tank when the fuel is placed into the fuel tank of a qualified motor vehicle and either the purchase price of the fuel includes tax paid to the member jurisdiction where the tank is located, or the

licensee has paid fuel tax to the member jurisdiction where the tank is located. The licensee must maintain the following records:

1. Date of withdrawal;
2. Number of gallons or liters;
3. Fuel type;
4. Unit number; and
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Dyed Diesel Fuel

Records should be maintained for off-road fuel purchases.

MoDOT Audit Contacts

Other IFTA or IRP questions can be addressed by calling MoDOT Motor Carrier Services toll-free at 1-866-831-6277.



MoDOT Motor Carrier Services
www.modot.org/mcs
1-866-831-6277

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