

IFTA and IRP Record Keeping Requirements

The International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP) agreements have specific record requirements for licensees and registrants.

Records

Motor carriers must maintain detailed mileage distance and records for each individual vehicle. IFTA records must be kept for four years from the date the tax return was due or filed, whichever is later. IRP vehicle mileage records must be summarized monthly, quarterly, and annually by fleet and state or Canadian province. These records must be kept for four years following the period the registration application was based upon. In addition, they must substantiate the information filed with the department and are subject to review by audit.

A record keeping system must maintain detailed supporting records, including:

- Motor carrier name
- Vehicle fleet number
- Operator equipment number (OEN) or vehicle identification number (VIN)
- Beginning and ending odometer or hub odometer reading for each trip
- Starting and ending date of trip
- Trip origin and destination by city, all pick up and delivery locations, and fueling locations
- Routes of travel
- Mileage by state or Canadian province, highway, non-highway and deadhead
- Total trip distance
- Original fuel invoices, including date, customer and seller name, gallons, fuel type, tax paid and OEN or VIN

The Driver's Daily Logs required by the Federal Highway Administration (FHWA) must be maintained for the Department of Licensing's required period of four years if they represent the only source documentation for operations.

Other state and federal agencies may have differing record keeping requirements and record retention periods than Washington State. Missing or inadequate records may result in audit adjustments to fuel consumption, tax-paid credits, jurisdictional distances, or monies owing.

General questions

Please contact the IFTA unit at (360) 664-1858 or the IRP unit at (360) 664-1858.

Questions relating to records required for an audit

Contact the Audit unit at (360) 664-1595.