



DEPARTMENT OF MOTOR VEHICLES

Company Name: \_\_\_\_\_
Carrier Number: \_\_\_\_\_

TO: Nebraska IFTA and IRP Motor Carrier Registrants
FROM: Nebraska Motor Carrier Services Division – International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP)
RE: Understanding the IFTA and IRP Requirements

Once you have read and understood all the requirements for retaining your account, check each box and sign your name at the bottom of this form and return it to our office.

IFTA/IRP:

- I understand I am required to maintain accurate records of mileage traveled in all jurisdictions for each vehicle(s). For IFTA, I understand I am additionally required to maintain all my fuel receipts, bulk fuel records, and unused IFTA decals. I also understand that this office may require, at any time, that I present mileage and fuel records to ensure compliance for a records review or audit. (A detailed record requirement guide is enclosed. Please keep for your records).
I understand I must keep my base state informed when I've made a change to the Motor Carrier Authority in which I travel under so that I can update my IRP cab card(s).
I understand Nebraska IRP requires continuous registration and that I must annually renew the IRP registration for each vehicle. I also understand that I must return my plate(s) and cab cards if I cancel my IRP account. If I reinstate my account at a later date, I understand I must show proof of previous registration.
I understand I must use my mileage & fuel records to file accurate quarterly tax returns for IFTA.
I understand I must keep an inventory of all IFTA decals issued each year.

I have read the requirements above and understand the contents of this statement. I agree to adhere to the requirements listed above, and my signature below indicates that I clearly acknowledge my responsibilities as an IFTA and/or IRP account holder.

Printed Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Telephone number: 402-471-4435 Fax: 402-471-3920 Email address: mcs.web@nebraska.gov

## NOTICE OF RECORD-KEEPING REQUIREMENTS FOR IFTA/IRP

IFTA and IRP licensees are required to keep accurate odometer or hubodometer readings on any type of manual or electronic mileage document (for example: trip sheet, Individual Vehicle Distance and Fuel Reports, calendar, etc.). **All records pertaining to IFTA must be kept for four years, including unused decals. All records pertaining to IRP must be kept for five years.** Only the activity generated by qualified motor vehicles is to be reported for IFTA and IRP.

- I. **Quarterly summaries** by unit listing total miles, total gallons, miles per jurisdiction, and gallons per jurisdiction are required. If you have more than one unit, a summary combining all units for a fleet summary for total miles and fuel as well as miles and gallons per jurisdiction is also required.
- II. **Miles (IFTA/IRP) – manual record-keeping system**  
You **must** maintain original **driver-prepared** mileage source documents on each vehicle for each trip, which must be summarized quarterly by unit and fleet. Driver-prepared source documents **must** include the following information:
  - A. Date of trip (Starting and Ending);
  - B. Trip origin and destination;
  - C. Beginning and ending odometer or hubodometer readings of the trip;
  - D. Total trip distance;
  - E. The route of travel;
  - F. Distance by jurisdiction;
  - G. Unit number or vehicle identification.
  - H. Vehicle fleet number;
  - I. Licensee's name.

- II. **Miles (IFTA/IRP) – electronic record-keeping system (GPS)**

If you are using a vehicle-tracking system (GPS) to support your mileage activity, a record must be created and maintained at minimum every 15 minutes for IRP and at minimum every 10 minutes for IFTA when the vehicle's engine is on and contain the following data elements:

- A. Unit number
- B. Date and time of each system reading
- C. Latitude and Longitude to include a minimum of 4 decimal places (0.0001) of each system reading
- D. Odometer reading from the engine control module (ECM) at each system reading. If the ECM odometer is not available, trip beginning/ending dashboard odometer or hubodometer is acceptable.

All of the raw data from the GPS system needs to be available for the retention periods listed above. If the system you are using does not retain your data for that period of time you need to make sure that you are downloading your information quarterly and retaining it as your backup. **This information is required to be provided in Excel or CSV format.**

- III. **Fuel (IFTA Only)**

You **must** maintain complete original fuel source documents for each fuel type and for each vehicle, which must be summarized quarterly by unit and fleet. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately.

- A. **Over-the-Road Fuel Purchases – Tax-paid** fuel purchases must be supported by a receipt, invoice, credit card receipt, or an automated vendor-generated invoice or transaction listing.
  1. An *acceptable* fuel receipt or invoice **must** include:
    - a. Date of purchase;
    - b. Name and address of seller;
    - c. Number of gallons purchased;
    - d. Type of fuel purchased;
    - e. Price per gallon or liter;
    - f. The unit or plate number;
    - g. Licensee's name.
- B. **Bulk Storage Fuel** – If tax-paid bulk fuel is maintained, you must retain delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank.
  1. To receive tax paid credit, the following information must be maintained:
    - a. Date of withdrawal;
    - b. Number of gallons withdrawn;
    - c. Type of fuel;
    - d. The unit or plate number;
    - e. Purchase and inventory records to show that tax was paid on all bulk withdrawals;
    - f. Meter readings, inventory measurement, and quarterly reconciliations.