



**Motor Vehicle Division**

96-0537 R09/14 azdot.gov

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**RECORD KEEPING AGREEMENT**

Individual Vehicle Mileage

Any registrant filing for an IRP registration and/or IFTA application with the State of Arizona must prepare and maintain operational records to support all distances traveled, combined gross vehicle weight (GVW), purchase price and all other required information reported on the applications and tax reports.

**Distance Records:** Individual Vehicle Mileage Report (IVMR), form # 96-0531 or Individual Vehicle Distance Record (IVDR) must be prepared for each trip made by a qualified vehicle. IVMRs and IVDRs are commonly referred to as driver trip records. All of these documents are for recording trip, distance and fuel information of the individual IRP and/or IFTA qualified vehicle. The IRP and IFTA agreements require **all of the following** information be included on an IVMR/Driver Trip Record.

- 1. Registrant name
- 2. Fleet number
- 3. Operator Equipment Number (OEN)
- 4. Dates of trip (beginning and ending)
- 5. Trip origin and destination
- 6. Intermediate trip stops
- 7. Routes or highway numbers traveled
- 8. Beginning and ending odometer/hubodometer readings for the trip
- 9. Total trip miles
- 10. Miles traveled in each jurisdiction
- 11. Driver's name or ID
- 12. Over the road fuel purchases and fuel withdrawal records from bulk storage

In addition, bulk fuel records must be maintained and include purchase invoices, fuel withdrawal records, pump meter readings, physical inventory, and monthly or quarterly bulk fuel reconciliations.

In addition to the IVMR/IVDR/Driver Trip Record, the registrant must prepare the following summaries:

- 1. **Monthly summary** that recaps by equipment number, jurisdiction and fleet total miles traveled and fuel purchased by each qualified unit in each jurisdiction during the calendar month, based on the information recorded on the IVMR.
- 2. **Quarterly summary** that recaps by equipment number, jurisdiction and fleet total miles traveled and fuel purchased by the fleet in each jurisdiction during the calendar quarter. This summary cannot be used as a substitute for monthly summaries.
- 3. *For IRP units* – **Yearly summary** that recaps by month/quarter, jurisdiction and fleet total miles traveled by the fleet in each jurisdiction during the preceding year. The summary must support all actual miles reported on Schedule B of the Apportioned Registration Application.

**Accountable Distance:** Includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or bobtail distance, off-highway distance and trip permit distance. All miles accumulated by the power units apportioned in the IRP fleet within the preceding year (July 1 through June 30 preceding the registration year) must be reported as **actual miles** on the IRP application, regardless of changes in fleet vehicles, base jurisdictions, IRP account numbers, business names, business ownership and/or business location. Estimated mileage **must not be used** for jurisdictions in which the fleet had accumulated actual miles in the preceding year.

**Records Retention:** Pursuant to the International Registration Plan (IRP) and Arizona Revised Statutes 28-2238, all operational records and mileage records that support the application and supplements must be kept for the current registration year plus three years after the end of the current registration year. For example, records for the registration year ending December 2004 (mileage period 7/1/02-6/30/03) must be retained through December 2007. For IFTA audits only, records must be maintained for a period of three years.

Failure to make records available or provide adequate records for audit will result in an assessment based on an estimated liability using "any information available". For IRP, this includes an additional 20% of the apportionable fees paid plus interest and/or penalties. For IFTA purposes, 4.0 mpg will be assessed, reported miles will be increased by a minimum of 25% for all jurisdictions and all tax paid gallons will be disallowed.

**Interjurisdictional Travel:** IRP and IFTA registration is intended for commercial vehicles that travel in two or more member jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and/or IFTA and are subject to full Arizona registration fees and requirements.

**Declaration:** The undersigned has read this document and agrees to prepare, maintain records and report all information in accordance with IRP registration and IFTA reporting requirements.

Must be signed by the licensee or an authorized officer of the business. No power of attorney or agent's signature will be accepted.

Registrant Name (first, middle, last, suffix)		Account Number		Phone Number (    )	
Authorized Employee Name		Title	Signature		Date
Mailing Address			City	State	Zip