

IFTA FUEL RECEIPTS

***P550 FUEL RECORDS**

- .100** The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business.
- .200** Separate totals must be compiled for each motor fuel type.
- .300** Retail fuel purchases and bulk fuel purchases are to be accounted for separately.
- .400** The fuel records shall contain, but not be limited to:
 - 1. The date of each receipt of fuel;
 - 2. The name and address of the person from whom purchased or received;
 - 3. The number of gallons or liters received;
 - 4. The type of fuel; and
 - 5. The vehicle or equipment into which the fuel was placed.

***P560 TAX PAID RETAIL PURCHASES**

- .100** Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.
- .200** Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.
- .300** An acceptable receipt or invoice must include, but shall not be limited to, the following:
 - 1. Date of purchase;
 - 2. Seller's name and address;
 - 3. Number of gallons or liters purchased;
 - 4. Fuel type;
 - 5. Price per gallon or liter or total amount of sale;
 - 6. Unit numbers; and
 - 7. Purchaser's name (In the case of a lessee/lessor agreement, receipts for tax-paid purchases may be in the name of either the lessee or the lessor provided a legal connection can be made to the tax reporting party.)