



**AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT AND THE INTERNATIONAL REGISTRATION PLAN'S RECORD KEEPING REQUIREMENTS**

Every licensee shall maintain adequate records of operation. The licensee shall preserve the records for IRP for the three mileage reporting periods (July 1 through June 30) which immediately precede the current license year, along with the current license year. The licensee shall preserve the records for IFTA for a period of four years from the due date of the return.

South Dakota requires that records be made available to the department for audit upon request. In the event the licensee fails to make acceptable records available for the audit, the department may make assessments and penalties for the period under audit and may suspend or cancel license privileges.

**DOCUMENTS TO BE MAINTAINED**

**The following paragraphs briefly describe the documents required. Detailed record keeping information and requirements are included in the South Dakota Procedures Manuals.**

Each trip must be supported by a driver's trip sheet, driver's log or other document completed by the driver that includes the following information:

- 1) Date of trip (beginning and ending);
- 2) Trip origin and destination;
- 3) Routes (highway numbers) traveled;
- 4) Mileage by jurisdiction;
- 5) Total trip miles;
- 6) Vehicle equipment number or identification number (for power unit and trailer);
- 7) Odometer readings;
- 8) Driver name and signature;
- 9) Both taxable and non-taxable usage of fuel;
- 10) Miles traveled for taxable and non-taxable use;
- 11) Mileage recaps for each vehicle for each jurisdiction in which the vehicle operated.

Each licensee shall maintain a complete record of fuel purchased or received, including retail and bulk storage used in the conduct of its business. The fuel records shall contain, but are not limited to:

- a. The date of each receipt of fuel;
- b. The name and address of the person from whom purchased or received;
- c. The number of gallons received;
- d. The type of fuel;
- e. The vehicle or equipment into which the fuel was placed;
- f. All information for the reconciliation of bulk storage;
- g. Both taxable and non-taxable usage of fuel;
- h. Miles traveled for taxable and non-taxable use;
- i. Mileage recaps for each vehicle for each jurisdiction in which the vehicle operated.

Mileage and fuel recorded on the driver's trip sheet or the driver's log shall be summarized monthly by equipment number showing the total number of miles operated in each jurisdiction covering the applicable mileage reporting period and the fuel purchased in each jurisdiction.

From the monthly summaries, the licensee shall prepare a yearly recap showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable reporting period.

**DECLARATION**

The undersigned agrees to maintain records in accordance with International Fuel Tax Agreement and the International Registration Plan from the original date of licensing until such time as the IRP or IFTA account is no longer active and the license is cancelled.

\_\_\_\_\_  
(Printed Name) – Authorized Company Rep – (Signature) \_\_\_\_\_ Title

\_\_\_\_\_  
License Business Name \_\_\_\_\_ Account Number \_\_\_\_\_ Date