IOWA DOT

Form 442069 (06-13)

Iowa International Registration Plan and/or International Fuel Tax Agreement
Record Retention Statement
(Effective 7/1/2013)

As a client under the International Registration Plan (IRP) and/or the International Fuel Tax Agreement (IFTA) through the base jurisdiction of Iowa, I understand that I am required to preserve my company's records, which are subject to audit. I understand these records must be maintained as follows:

- **IRP**: Distance documents must be kept for the distance-reporting period of July 1 through June 30 that corresponds to the current registration year, plus the three previous registration years.
- **IFTA**: Distance and fuel documents must be kept for four years from the tax return due date or filing date, whichever is later.

Records containing the items listed below shall be acceptable.

For records produced by a means other than a vehicle tracking system:

- the beginning and ending dates of the trip to which the records pertain
- the origin and destination of the trip (city & state)
- the route of travel
- the beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the trip
- the total distance of the trip
- the distance traveled in each jurisdiction
- the Vehicle Identification Number or vehicle unit number

For records produced wholly or partly by a vehicle tracking system, including a system based on global positions system (GPS):

- the original GPS or other location data for the vehicle to which the records pertain
- the date and time of each GPS or other system reading
- the location of each GPS or other system reading
- the beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the period to which the records pertain
- the calculated distance between each GPS or other system reading
- the route of the vehicle's travel
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction
- the Vehicle Identification Number or the vehicle unit number

Fuel

- receipts must be maintained
- receipts must be legible

Summaries

- A summary of the fleet's operations for each month, which includes both the full distance traveled and fuel put into each vehicle in the fleet during the calendar month, and the distance traveled in the month by each apportioned vehicle in each jurisdiction
- A summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by the vehicles and the amount of fuel purchased for the vehicles in the fleet during the calendar quarter and the distance traveled and fuel purchased in each jurisdiction by the vehicles in the fleet during the calendar quarter
- A summary of the quarterly summaries

Note: Summaries must be made available for the audit upon due notice and demand by the base jurisdiction.

I further understand if I fail or refuse to make records available for audit, or if the records made available are, as a whole, so inadequate the they cannot be audited, the Iowa Department of Transportation shall impose an assessment in the amount of twenty percent (20%) of the apportionable fees I paid for the registration of my fleet(s) in the registration year to which the records pertain including fees based on estimated distances. For second offenses, fifty percent (50%), and third offenses, one hundred percent (100%).

Registrant name _____ Client # (if known) _____

Signature _____

Title* _____ Date _____

*This form must be signed by the company owner or registrant. Permitting agents are not allowed to sign this form.

Make a copy for your records and return by
1) Email: omcs@dot.iowa.gov
2) Fax: 515-237-3225; or
3) Mail: PO Box 10382, Des Moines, Iowa 50306-0382