

FAQs – Records

Q – Why do I need to keep records?

A – Records are needed to support the distance reported on IRP applications and IFTA tax returns to ensure appropriate distribution of fees and taxes.

Q – Why am I being audited?

A – There are numerous reasons. It could be a random audit or additional circumstances that merit an audit such as inconsistencies in reporting. Every motor carrier may be subject to audit and each jurisdiction has specific audit policies that fall within the guidelines of the IRP Plan.

Q – Why do jurisdictions require different supporting documents when registering a vehicle?

A – IRP requires the same information from all its jurisdictional members and has the same requirements of all motor carriers regarding record keeping. In the US, motor carriers must provide proof of payment of the annual Federal Heavy Vehicle Use Tax (FHVUT) prior to renewing for the IRP. The base jurisdiction may also verify other information at the time of IRP renewal that is specific to the base jurisdiction, such as the payment of local ad valorem or sales taxes.

Q – How long do I need to keep my records?

A – IRP requires that a motor carrier keep the records supporting the distance reported on their IRP registration application for the current and past three registration years.

Q – What types of records do I need to keep?

A – You need to keep fuel and distance records that reflect all activity of every apportioned vehicle, whether loaded, empty, bobtailed or deadhead. Also keep all source documents from the drivers and the monthly/quarterly/annual summaries by vehicle and fleet.

See Section 1010 in the [IRP Plan](#) for a detailed list for both manual and electronic (GPS) records.