

IFTA/IRP Mileage Recordkeeping & Reporting

An acceptable source document used to verify fleet mileage is some type of "Individual Vehicle Mileage Record(s)" (IVMR's) which shall contain the following information:

- Date of trip (starting and ending)
- Trip origin and destination
- Route of travel
- Beginning and ending odometer or hub odometer reading of the trip
- Total trip miles
- Mileage by jurisdiction
- Unit number or vehicle identification number (VIN), and may include at the discretion of the base jurisdiction the following additional information
- Vehicle fleet number
- Registrant's name
- Trailer number
- Driver's signature and/or name

These IVMR's may be supplemented by trip sheets, driver's logs, dispatch logs, or bills of lading. Computer printouts that are merely recaps are not acceptable. They must be supported by IVMR's in order to be of value for audit. The operational records must be presented in unit number order and in sequence by date. The mileage recaps used to complete your application should be provided as well.

Note: Failure to present the requested mileage records could result in cancellation of your apportionment privileges.

Be Advised: If driver's logs are your only detailed record of origin and destinations, you must keep them to support your IFTA/IRP filings. **DO NOT THROW THEM AWAY!!!**

All records **MUST** be retained by the taxpayer for **IFTA** a period of four (4) years - **IRP** a period of five (5) years.

Electronic Logging Devices that DO NOT provide the IFTA/IRP Recordkeeping Requirements will require Taxpayers keep additional "Individual Vehicle Mileage Records" to justify Operations!



The image shows a detailed "Individual Vehicle Mileage and Fuel Report" form. It is a grid-based document with multiple columns and rows, designed for recording trip data. The columns include fields for Date, Mileage, Fuel, and other trip-related metrics. The form is titled "Individual Vehicle Mileage and Fuel Report" and includes a header section for vehicle and driver information.



Obtain mileage from "Individual Vehicle Mileage Records" when filing IFTA Quarterly Tax Reports & Renewing IRP Apportioned License Plates. Mileage must be ACTUAL miles, not estimated or rounded. Drop all mileage decimal places (Exp 1245.67miles = 1245 miles).

Visit IFTA/IRP Online Filing Services @ Drive.Ky.Gov



