

NOTICE OF PROPOSED GUIDANCE DOCUMENT

Motor Carrier Record Keeping

Pursuant to Wis. Stat. s. 227.112, the Wisconsin Department of Transportation is hereby seeking comment Motor Carrier Record Keeping s. 341 and Trans 152, a proposed guidance document.

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to the Wisconsin Department of Transportation for 21 days by:

1. Department's website: <https://wisconsin.gov/Pages/dmv/com-driv-vehs/mtr-car-trkr/audit.aspx>
2. Mailing written comments to:
Division of Motor Vehicles
Wisconsin Department of Transportation
4822 Madison Yards Way
PO Box 7336
Madison, WI 53707-7336

WEBSITE LOCATION OF FINAL GUIDANCE DOCUMENT

The final version of this guidance document will be posted at wisconsin.gov to allow for ongoing comment.

AGENCY CONTACT

DOTDMVGuidanceDocs@DOT.WI.GOV



State of Wisconsin Department of Transportation

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View record keeping compliance videos

- IRP and IFTA record keeping requirements - [view the video](#) (3:44)  or [print the file](#).
- Fuel receipt record keeping and reporting requirements - [view the video](#) (3:33) 
- Bulk fuel record keeping and reporting requirements - [view the video](#) (4:04) 

Sample compliance forms

The following forms are provided to use for your convenience. Although these forms can be used as-is, you can create your own forms as long as all the required record keeping information is being captured within those forms.

- Daily Vehicle Mileage and Fuel Report Form [MV2687](#) - The Daily Vehicle Mileage and Fuel Report form is approved as a mileage source document if properly completed. A daily vehicle, individual vehicle distance record (IVDR) and fuel report must account for all miles traveled and all fuel purchased.
- Monthly Vehicle Mileage and Fuel Summary Form [MV2688](#) - The Monthly Vehicle Mileage and Fuel Summary form satisfies the requirements of both programs if properly completed.
- Monthly Fleet Mileage and Fuel Summary Form [MV2693](#) - The Monthly Fleet Mileage and Fuel Summary form is approved as an IFTA mileage source document if properly completed.

Record keeping requirements

Motor carriers licensing vehicles through the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA) must maintain individual vehicle distance records and supporting documents (trip reports, drivers' daily logs, bills of lading, fuel receipts, etc.) to support the miles listed and fuel purchases claimed for these programs.

The carrier must use these records to complete the annual IRP registration renewal process, and to complete quarterly IFTA fuel tax report.

ELD mandate and IFTA/IRP record keeping

Will the FMCSA mandated Electronic Logging Device (ELD) be able to be used as an electronic recording device for capturing compliant IFTA and IRP record keeping?

The short answer to this question is no, a basic ELD will most likely not be compliant for IFTA and IRP record keeping. The mandate only requires the ELD to capture hours of service records but does not mandate that the ELD capture all required data that is needed for IFTA and IRP record keeping. The ELD manufacturer may offer extra software or premium packages above and beyond the basic device that would allow the ELD to capture compliant IFTA and IRP records, but you should not assume that the base model ELD will be compliant for IFTA and IRP record keeping. [View detailed chart](#) to see comparisons of what the ELD mandate requires for hours of service records versus what is required for compliant IFTA and IRP records.

Record all miles

It is your responsibility to maintain acceptable records of all interstate and intrastate vehicle movement for all of your IRP apportionable or IFTA qualified motor vehicles.

Record all jurisdiction changes

Clearly record the odometer reading when you cross state/provincial lines, so the number of miles in each jurisdiction can be calculated and assigned to the proper jurisdictions.

Mileage and fuel purchases summary reports

Summaries are not acceptable for an audit. They must be supported by source documents. The IRP requires you to summarize mileage source documents monthly, quarterly, and annually by vehicle, by fleet, and by jurisdiction.

The IFTA requires you to summarize mileage and fuel source documents monthly by vehicle and by jurisdiction for all of your qualified motor vehicles. Receipts, invoices and individual vehicle distance reports (IVDRs) for each qualified motor vehicle must support your summary.

Mileage source document information

An acceptable mileage source document must contain the following information:

- Date of the trip – starting and ending, example: starting: 3-10-2001; ending: 3-17-2001
- Trip origin and destination
- Route of travel – list the highways used in each jurisdiction
- Beginning and ending odometer or hubodometer readings of the trip
- Total trip miles
- Mileage by jurisdiction
- Identification number (VIN) or UNIT number of the power unit
- Registrant's name
- Vehicle fleet number
- Driver's signature and/or name and,
- Trailer number

See the [sample compliance forms](#) to help you with recording this information.

Mileage source documents produced by on-board computers are acceptable provided all of the required information is listed.

Fuel source document information

An acceptable fuel receipt or invoice must contain the following information:

- Date of purchase
- Seller's name and address
- Number of gallons or liters purchased
- Fuel type
- Price per gallon/liter or total amount of sale
- Unit numbers
- Purchaser's name – in the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party. A lease or written agreement needs to be retained indicating the party responsible for paying fuel taxes.

See the [sample compliance forms](#) to help you with recording this information.

An IFTA licensee who maintains a bulk motor fuel storage facility is responsible for maintenance of bulk fuel inventory records. The bulk fuel records must distinguish between bulk fuel dispensed into IFTA licensed vehicles and non-IFTA vehicles. However, only fuel placed into IFTA qualified motor vehicles may be claimed for tax paid credit on the IFTA tax returns.

Bulk Fuel Inventory Withdrawal Record Form [MV2952](#)

The following is information that could be examined during an audit of your bulk fuel records:

- Date of the activity (delivery, withdrawal)
- Unit number (identification number of the vehicle using the bulk fuel)
- Type of fuel (diesel, gasoline, etc.)
- Begin meter reading (from the bulk storage tank)
- End meter reading (from the bulk storage tank)
- Gallons withdrawn

- Gallons delivered
- Additional notes or comments.

Record retention guidelines

- IRP - Keep records for 4 reporting years (which is equivalent of up to 6½ years depending on your registration date)
- IFTA - Keep records for 4 years

The IRP requires you to keep mileage records for each apportionable motor vehicle in your fleet. The IFTA requires you to keep mileage records, fuel receipts, and invoices for each qualified motor vehicle in your fleet. Do not mail your records to the Division of Motor Vehicles with your IRP or fuel tax application. Retain your records for audit.

Audits

Wisconsin DOT audits every carrier periodically to ensure that acceptable records are kept. It is important for you to record and retain the required information for every qualified motor vehicle in your fleet. Audits verify the miles driven and fuel tax data that the carrier has reported.

- Billings or refunds are issued based on the audit findings and the program requirements for acceptable records. If an auditor finds that you have not kept records, or the forms you used were inadequate, the department will assess additional fees.
- Other IRP and IFTA jurisdictions are informed of audit findings just as Wisconsin is informed of audits conducted by the other IRP and IFTA jurisdictions.

Carriers to be audited are picked randomly and also selected through information received from other sources.

Assistance

Call (608) 266-9900 to assist you with any questions you may have concerning IFTA and IRP issues and compliance.

Related links:

- [Weight restriction programs](#)

Questions about the content of this page:

Motor carrier registration

International registration plan (IRP) or International fuel tax agreement (IFTA)

Wisconsin Department of Transportation
Motor Carrier Services
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Madison WI 53707-7979

Email irp-ifta@dot.wi.gov

Phone (608) 266-9900

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