



DEPARTMENT OF REVENUE

AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT

Every licensee shall maintain records to substantiate information reported on the quarterly tax report. The licensee shall preserve the records 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 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 and specific record keeping information and requirements are included in the South Dakota Procedures Manual.

- 1. 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 not be 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.
2. Each licensee shall, in addition, maintain detailed records on an individual-vehicle basis. Such records shall contain but not be limited to:
a. Both taxable and non-taxable usage of fuel.
b. Miles traveled for taxable and non-taxable use.
c. 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 and fuel purchased in each jurisdiction.

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

DECLARATION:

The undersigned agrees to maintain records in accordance with International Fuel Tax Agreement from the original date of licensing until such time as the license is cancelled.

(Printed Name) - Authorized Company Rep - (Signature) Title
Licensee Business Name IFTA License Number Date
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