IFTA BULK FUEL REQUIREMENTS

*P570 TAX PAID BULK FUEL PURCHASES

.100 Bulk fuel is delivered into a storage tank owned, leased or controlled by the licensee and not delivered directly by the vendor into the supply tank of the qualified motor vehicle. Fuel tax may or may not be paid by the licensee to the vendor at the time of the bulk fuel delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee.

.200 Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

.300 Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.

.400 A licensee may claim a tax-paid credit on the IFTA tax return for bulk fuel only when the bulk storage tank from which the fuel is withdrawn is owned, leased or controlled by the licensee; the fuel is placed into the fuel tank of a qualified motor vehicle; and either the purchase price of the fuel includes tax paid to the member jurisdiction where the bulk fuel storage tank is located or the licensee has paid fuel tax to the member jurisdiction where the bulk fuel storage tank is located.

TO OBTAIN CREDIT FOR WITHDRAWALS FROM LICENSEE-OWNED TAX PAID BULK STORAGE, THE FOLLOWING RECORDS MUST BE MAINTAINED:

1. DATE OF WITHDRAWAL
2. NUMBER OF GALLONS OR LITERS
3. FUEL TYPE
4. UNIT NUMBER
5. PURCHASE AND INVENTORY RECORDS TO SUBSTANTIATE THAT TAX WAS PAID ON ALL BULK PURCHASES.