



South Carolina Department of Motor Vehicles

AGREEMENT TO PREPARE/MAINTAIN RECORDS

MC-7
(12/2023)

AGREEMENT TO PREPARE AND MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL REGISTRATION PLAN AND THE INTERNATIONAL FUEL TAX AGREEMENT

DISTANCE RECORDS (IFTA and IRP): You **must** maintain the original **driver-prepared** Distance Record(s) on each vehicle for each trip and recap on monthly and quarterly fleet summaries. Adequate distance records **must** include the following:

- | | |
|---|--|
| 1. Date(s) of trip (starting and ending) | 5. Total trip distance |
| 2. Trip origin and destination (city and state) | 6. Distance by jurisdiction |
| 3. Route of travel (highway numbers) | 7. Unit number or vehicle identification |
| 4. Beginning and ending odometer/hubometer readings of the trip | 8. Driver's name |

Adequate Records for a Global Positioning System (GPS) must include the following:

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|--|---|
| 1. Original GPS or other location data for each vehicle | 6. Total trip distance |
| 2. Date and time of each reading | 7. Distance by jurisdiction |
| 3. Odometer/Hub odometer/Engine control module (ECM) readings (beginning and ending) | 8. Unit number or vehicle identification number |
| 4. Distance between each reading | 9. Fleet summaries (total distance per unit and fleet/jurisdictional distance per unit and fleet) |
| 5. Route of travel | |

Accountable distance includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or bobtail distance, off-highway distance, and trip permit distance. All distance accumulated by the power units apportioned in the fleet within the preceding year (July 1 through June 30 preceding the registration year) must be reported as **actual** on the IRP application. Estimated distance must not be used for jurisdictions in which the fleet had accumulated actual distance in the preceding year.

Interjurisdictional Travel: Apportioned registration is intended for commercial vehicles traveling in two or more member jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and are subject to full registration fees.

FUEL RECORDS (IFTA Only): You **must** maintain original fuel source documents for each fuel type for each vehicle. This information should flow into monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately.

Over-the-Road Fuel Purchases **must** be supported by a receipt, invoice, credit card receipt, or an automated vendor-generated invoice or transaction listing for **tax-paid** credit. An **acceptable** fuel receipt or invoice **must** include:

- | | |
|---------------------------------------|--|
| 1. Date of purchase | 5. Price per gallon/liter |
| 2. Name and address of seller | 6. Unit number or vehicle identification |
| 3. Number of gallons/liters purchased | 7. Purchaser's signature |
| 4. Type of fuel purchased | |

Bulk Storage Fuel Purchases **must** be supported by delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank.

To receive tax paid credit, the following information must be maintained:

- | | |
|--|--|
| 1. Date of withdrawal | 5. Purchase and inventory records showing tax was paid on fuel purchase(s) |
| 2. Number of gallons/liters withdrawn all bulk withdrawals | 6. Meter readings, inventory measurements and monthly reconciliations |
| 3. Type of Fuel | |
| 4. Unit number or vehicle identification | |

RECORD RETENTION: All carrier records pertaining to IFTA must be kept for four years from the filing date or due date, whichever is the latest. IRP distance records must be retained to support the reported distance for any registrant whose application for apportioned registration has been accepted shall preserve the records on which it was based for a period of three years after the close of the registration year.

DECLARATION: The undersigned has read this document and agrees to prepare and maintain records and report information in accordance with the IRP and IFTA requirements. I understand failure to maintain complete records for IFTA could result in disallowing all tax-paid fuel credit and possible reduction of vehicle MPG by 20% or adjusting vehicle MPG to 4.00. For IRP an assessment in the amount of 20%, 50%, or 100% of the apportionable fees paid for registration will be required for inadequate or unavailable records.

Your IRP and IFTA privileges may also be canceled if inadequate distance records are maintained.

CARRIER NAME		DMV CUSTOMER NUMBER
**AUTHORIZED REPRESENTATIVE (PRINT)	SIGNATURE	TITLE
CITY	STATE	DATE

NOTE: This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a registration service agent. If you have questions about record maintenance, please contact Motor Carrier Services at (803) 896-3870.

Effective Date: 12/2023