

Preservation of Records

- You are required to keep records upon which the quarterly tax return is based for 4 years from the return date or filing date, whichever is later**
- If you use DOT Safety Logs as your mileage record for IFTA, you must keep them 4 years**
- Failure to maintain records or to make records available upon proper request may result in a jeopardy assessment**
- Non-compliance with any record keeping requirement may be cause for revocation of the IFTA license**