RECORDS **8745.2**
(Revised 5/71)

Original fuel purchase invoices must be submitted with the refund claim. The following records will be maintained to support the gasoline tax refund claimed:

1. Agency issue tags or requisitions for fuel pumped from the agency's storage tank. These documents will show the date the fuel was placed in the equipment, identification of the equipment, and gallonage.
2. Trip tickets and working papers showing calculations based on reasonable data to support quantities of fuel used in motor vehicles operated both on and off the highway.

In cases where the fuel is delivered directly into equipment tanks by the vendor, the original invoice will constitute the usage record. Where the fuel is delivered by the vendor in drums or into an agency storage tank, issue tags and trip tickets or calculations are the usage records and will support the applicable original invoice.